

Department of Health and Social Services
State of Alaska
Single Audit – Compliance Supplement

Program #	Program Name	Last Revised
1	Foster Care Demonstration Grant	Deleted 5/99
2	Alcohol Safety Action Program	5/97
3	Alcohol Abuse, Drug Abuse, and Community Action Against Substance Abuse Programs	5/02
4	Assistance for Community Health Facilities	5/02
5	Community Development Disability Program	5/02
6	Community Health Aide Training and Supervision	5/02
7	Community Health Service Grant – Municipality of Anchorage	5/01
8	Community Mental Health Services Program	5/97
9	Construction Grant-In-Aid	5/02
10	Designated Grants	5/97
11	Drug Abuse Program	Deleted 5/97
12	Emergency Medical Services	5/02
13	Early Intervention/ Infant Learning Program (EI/ILP)	5/02
14	Maternal and Child Health/Pregnancy Prevention/Management Program	Deleted 5/99
15	Family Support and Homebased Services	5/02
16	Public Health Nursing Program - North Slope Borough	5/00
17	Residential Child Care Program	5/02
18	Special Supplemental Food Program for Women, Infants, and Children (WIC)	5/99
19	Family Planning Services	Deleted 5/01
20	HIV/AIDS Prevention and Care	5/01
21	Home Care Services Program	Deleted 5/98
22	Non-Secure Attendant Care Shelter	5/02
23	Preventive Health and Health Services Block Grant – Community-Base Health Promotion	5/02
24	Tobacco Prevention and Control Grant [IMPACT (Initiatives to Mobilize for the Prevention and Control of Tobacco-Use)]	5/02
25	Maternal Child Health/Healthy Families Program	5/02
26	Diabetes Control Program	5/01
27	Immunization	5/97
28	Tuberculosis	5/97
29	Breast and Cervical Cancer Early Detection Program	Deleted 5/99
30	SEARCH: Alaskan Exposure Placements	5/02

31	Preventive Health and Health Education Services Block Grant - Rural Health Education and Screening	5/02
32	Jobs/Native Jobs Child Care Program	Deleted 5/99
33	Rural Human Services Projects	5/02
34	Abstinence Education Program	5/02
35	Alaska Temporary Assistance Program	5/02
36	High Risk Pregnancy Case Management Program	Deleted 5/01
37	Community Based Family Resource Programs and Networks	5/00
38	Denali KidCare Outreach Program	Deleted 5/02
39	Challenge Grants	5/02
40	Enforcing Underage Drinking Laws Program	5/02
41	Federal Formula Grant	5/02
42	Community Juvenile Justice Program [Governor's Conference on Youth and Justice]	5/02
43	Juvenile Accountability Incentive Block Grants (JAIBG)	5/02
44	Title V Local Delinquency Prevention Grants	5/02
45	Medicaid Services – Southeast Dental Access Grant	New 5/01
46	Medicaid Services – Oral Health Care Access for Children	Deleted 5/02
47	Medicaid Services – FY [2001] Medicaid Health Baby Grant	5/02
48	Breast and Cervical Cancer Health Check Program	5/02
49	Alaska Continuity of Services (Birth to Five)	5/02
50	Title IV-E Federal Pass-Through Grant	New 5/01
51	Human Services Community Matching Grant	5/02
52	Social Services BRU	5/02
53	Youth Independent Living Task Force	New 5/01
54	Dual Track Pilot Project	New 5/01
55	Rural Alaska Juvenile Justice Program	5/02
56	AKInfo	New 5/02
57	Alaska Transition Training Initiative (ATTI)	New 5/02
58	Support, Education, Advocacy and Leadership Program (SEAL)	New 5/02
59	Community Development Disability Program Short Term Assistance and Referral (STAR)	New 5/02
60	Women's Comprehensive Care Improvement Project	New 5/02

Alcohol Safety Action Program

Department of Health and Social Services – Program 2

I. PROGRAM OBJECTIVES

The objective of this program is to provide screening and evaluation of court referred individuals involved in alcohol related offenses, provide appropriate referral to treatment or educational programs, and monitor compliance with court orders.

II. PROGRAM PROCEDURES

Funds are appropriated annually to the Department of Health and Social Services, Division of Alcoholism and Drug Abuse by the state Legislature. These funds are distributed by a grant-in-aid and contract mechanism to nonprofit or local government agencies. These agencies become service providers for specific geographic locations.

Funds are provided through quarterly advances of 25% of the approved annual budget in response to a written “request for advance” submitted by the program. Quarterly cumulative fiscal reports are filed within 30 days from the end of the quarter detailing expenditures and receipts as compared to the approved grant budget. Budget revisions may be approved upon written request consistent with grant regulations. 7 AAC 78

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Each Alcohol Safety Action Program is to function as the central agency for court referrals for the identification of problem drinkers and for alcohol education/treatment/rehabilitation referral from the court and feedback to the court regarding client progress. This includes acting as a connecting link between treatment agencies and the court.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/contract revisions and related transmittal letters;

3. Licenses, certifications, approvals, status of private nonprofit corporation if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under this program are determined by grant regulation 7 AAC 78 as well as contract or budget documents and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Service's grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

Recognized local governments and nonprofit corporations registered in the State of Alaska are eligible for grants.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses certifications and approval to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

Programs are required to participate in ADA Management Information System and submit quarterly written program narratives and cumulative fiscal expenditure reports no later than thirty days after close of each quarter.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;

- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statement must show, for each state fiscal year grant, the final approved budget by line item category; actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statement to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/97

Alcohol Abuse, Drug Abuse, and Community Action Against Substance Abuse Programs Department of Health and Social Services – Program 3

I. PROGRAM OBJECTIVES

The objective of these programs is to develop, encourage, and foster statewide, regional and local responses and programs for the prevention of alcohol, other drug and inhalant abuse and the treatment of persons affected by alcohol and drugs in cooperation with public and private organizations and individuals.

II. PROGRAM PROCEDURES

Funds are appropriated annually to the Department of Health and Social Services, Division of Alcoholism and Drug Abuse by the state Legislature. These funds are distributed by a grant-in-aid and contract mechanism to nonprofit or local government agencies. These agencies become service providers for specific geographic locations.

Funds are provided through quarterly advances of 25% of the approved annual budget in response to a written “request for advance” submitted by the program. Quarterly cumulative fiscal reports are filed within 30 days from the end of the quarter detailing expenditures and receipts as compared to the approved grant budget. Budget revisions may be approved upon written request consistent with grant regulations. 7 AAC 78

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Grant funds under this program are used for:

1. Treatment of substance abusers in a residential or outpatient setting including continuing care;
2. Prevention services including public information, education/skill building activities, environmental/community development approaches;
3. Early intervention and outreach as specified in approved program goals and objectives; and,
4. Organized alternative activities for high-risk populations as specified in approved program goals and objectives.

Programs are required to be in compliance with the State Standards for Alcoholism Programs where applicable. 7 AAC 28, 7 AAC 29 and 7 AAC 33

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/contract revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private nonprofit corporation if applicable;
4. Budget documents including final revised budget and budget narrative;
5. 7 AAC 28, 7 AAC 29, and 7 AAC 33 (applicable for Methadone programs); and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under this program are determined by grant regulation 7 AAC 78 as well as contract or budget documents and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Service's grant regulation, 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

Recognized local governments and nonprofit corporations registered in the State of Alaska are eligible for grants.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses, certifications and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

Alcohol programs are required to match the state funding with 10% local funds or “in-kind services” unless explicitly exempted. This match may include funds available through federal grants or contracts as well as locally generated funds. Other state funds, with the exception of state revenue sharing funds, are not allowable as cash match. In-kind contribution should qualify under AS 47.30.475.

Suggested Audit Procedures

- Review AS 47.30.475, 7 AAC 29, 7 AAC 78, and grant documents;
- Test financial and related records to ensure that matching funds are appropriate and meet the requirements of AS 47.30.475 and
- Determine whether or not matching requirements meet the 10% requirement levels, if applicable. (See C. above)

D. REPORTING REQUIREMENTS

Compliance Requirement

[Programs, except CAASA programs, are required to participate in the ADA Management Information System.]

All programs will submit quarterly written program narratives and cumulative fiscal expenditure reports no later than thirty days after close of each quarter.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency’s general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category; actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02

Assistance for Community Health Facilities Department of Health and Social Services – Program 4

I. PROGRAM OBJECTIVES

The objective of this program is to maintain the availability of mid-level practitioner medical care services in rural communities through fee-for-service and community and state subsidies.

II. PROGRAM PROCEDURES

The Division of Public Health awards grants to community and nonprofit corporations to assist in the operational support of health clinics staffed by nurse practitioners and/or physician assistants. The grantee submits applications, which detail all sources of revenue including fee-for-services, community support and state funds. Grant awards are negotiated based upon the anticipated operational subsidy required to maintain services.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Grant funds are to be [utilized] **used** to subsidize mid-level practitioner health clinic operations in accordance with 7 AAC 13.010 through 7 AAC 13.900. The funds may be [utilized] **used** to support personnel, travel, facility expense, supplies, equipment and other cost categories necessary to sustain the services as identified in the budget and program specifications. All services must be provided on a fee-for-services basis and in a non-discriminatory manner. The fee schedule must be based upon a rate structure that is consistent with customary charges for similar services within the state.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/contract revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private nonprofit corporations if applicable;
4. Budget documents including final revised budget and budget narrative; and
5. 7 AAC 13.010 through 7 AAC 13.900.

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under this program are determined by grant regulations 7 AAC 78 as well as contract or budget [document] **documents** and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The agency must be a nonprofit or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses, certifications and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The Agency must submit quarterly activity and expenditure reports no later than thirty days after the close of each quarter.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- [Determined] **Determine** whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 05/02

Community Development Disability Program Department of Health and Social Services - Program 5

I. PROGRAM OBJECTIVE

Through this program a wide array of community-based supports and services are provided to individuals with developmental disabilities and their families. Services are driven by three central goals: Maximize the potential of people with developmental disabilities and their families to participate in the cultural, social, and economic life in their community; empower people with developmental disabilities and their families to determine individualized services needed in order to maximize their independence; and provide individualized community based services. Services are provided in [150] **local communities throughout the state** by [35] nonprofit grantee agencies. [Nine] Service Principles **established by DMH/DD** provide the guidelines by which services are provided. Typical individualized services include, but are not limited to, the following: in-home training, shared care, foster care, residential services, respite care, independent/semi independent living services, vocational training, case management, respite, and natural family support.

II. PROGRAM PROCEDURES

The Developmental Disabilities Section of the Division of Mental Health and Developmental Disabilities awards grants to [35] nonprofit organizations statewide to provide developmental disabilities community services and supports. To be eligible to receive services, and individual must be meet the eligibility criteria as defined by AS 47.80.900. Eligibility determinations are made by Division personnel. The plan of service must also be approved by the Division.

The Division now implements two Home and Community Based Waivers. In part, the waiver program is a refinancing initiative, which allows the state to **maximize the use of federal funds for community services**. [recover 59.8% of service costs for approved individuals from the federal government.] Consequently, when an individual is **enrolled** [converted] **in a Home and Community Based Waiver administered by the DD Section** [from community developmental disability grant services to waiver services,] **the cost of services provided through a CDD Grant** is deducted from the grant. **The provider then begins billing** Medicaid for services rendered to individuals as prior-authorized. Subsequently, the grantee submits a budget revision to remove the cost of services for the particular individual(s). Unless partial services is authorized through the grant, as evidenced by a funding request or documentation in the plan of care, the individual is no longer supported with grant funds. These refinanced grant funds are then

reallocated by the Division to serve another consumer from the Developmental Disabilities Waitlist.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Grant funds under this program are used to assist nonprofit agencies in their attempt to integrate developmentally disabled persons into normal patterns of everyday life. These funds are used to support personnel, travel, supplies, equipment, facility expense and other cost categories necessary to sustain services as identified in the approved grant budget, special conditions, and program services specifications.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certifications, approvals status of private nonprofit corporation if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or disallowed under this program are determined by grant regulations 7 AAC 78 and approved budget documents and special conditions of the grants/contracts.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY REQUIREMENTS

Compliance Requirement

The grantee must be a nonprofit agency or political subdivision meeting the requirements of 7 AAC 78.030. The auditor is not expected to make tests to verify the eligibility of clients served.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses, certifications and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORTS AND/OR EARMARKING REQUIREMENT

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The grantee must submit for approval a quarterly expenditure report in order to be advanced funds for the next succeeding quarter. Grantee expenditure reports must present a Statement of Revenue and Expenditures by line item category for each grant period matched against an approval line item budget. Variances greater than the lesser of \$500 or 10% between budgeted and actual expenditures in each line item are not allowed. Ten percent of the final or fourth quarter advance of grant funds is withheld until the grantee submits for approval a final report at the end of the grant period for the total grant period.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency Audited Financial Statements must present a statement of revenue and expenditures of each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with the above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02

Community Health Aide Training and Supervision

Department of Health and Social Services – Program 6

I. PROGRAM OBJECTIVES

The objective of this program is to train and supervise primary and [alternative] **alternate** community health aides who provide medical care services in rural communities throughout the state.

II. PROGRAM PROCEDURES

The Division of Public Health administers grants to qualified communities or nonprofit corporations for the purpose of training and supervising primary and alternate community health aides.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Grant funds are to be [utilized] **used** as a supplement for the operation of Community Health Aide (CHA) Training and Supervision programs in accordance with AS 18.28.010 through AS 18.28.050. Funds may be [utilized] **used** to support supervisor/instructor salaries and all associated costs for training and supervision of primary and alternate health aides. Salaries for [CHA's] **CHAs** may be paid only when they are in a regular scheduled training session at a rate not to exceed the normal and customary salary. Payment of CHA salaries while performing patient care or functions other than training will be disallowed. All training other than customary CHA skill levels as approved by the Division of Public Health will also be disallowed.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/contract revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private nonprofit corporation if applicable;
4. Budget documents including final revised budget and budget narrative;
5. AS 18.28.010 through AS 18.28.050;

Test financial and related records and determine that funds expended were for purposes specified in the grant/contact; and [Determine] **determine** whether expenditures are within the budget limits specified in the grant.

B. ELIGIBILITY

Compliance Requirement

The agency must be a nonprofit or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses, certifications and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than thirty days after the close of each quarter.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the [sit] **site** review are being implemented.

Modified 05/02

**Community Health Services Grant
Municipality of Anchorage
Department of Health and Social Services – Program 7**

I. PROGRAM OBJECTIVES

The objective of this program is to provide generalized community health nursing services in the Municipality of Anchorage to persons of all ages in order to promote health and prevent and/or control communicable diseases.

II. PROGRAM PROCEDURES

The Legislature appropriates State funds to the Department of Health and Social Services, Division of Public Health as a designated grant to the Municipality of Anchorage for nursing services. Federal funds for TB, STD, and IAP are also awarded.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Grant funds are to be used to provide the following services:

1. Communicable disease control;
2. Tuberculosis control;
3. Immunizations;
4. Child screening for handicapping conditions;
5. Health assessment and guidance to WIC participants and other high risk children;
6. Adult screening for hypertension;
7. Home visits for disease prevention or intervention;
8. Health education to groups and;

Suggested Audit Procedures

Review:

1. Final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private nonprofit corporation if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds are expended were for purposes specified in the grant.

Compliance Requirement

Costs allowed or unallowed under this program are determined by grant regulations 7 AAC 78 as well as budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78;
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1); and
- Review administrative costs to determine compliance.

B. ELIGIBILITY

Compliance Requirement

The auditor is not expected to verify eligibility.

C. MATCHING LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports by program no later than fifteen days after the close of each quarter.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review;
- Determine if recommendations in the site review are being implemented.

Modified 5/01

Community Mental Health Services Program

Department of Health and Social Services – Program 8

I. PROGRAM OBJECTIVES

The objective of this program is to provide mental health evaluation and treatment services to the eligible population to the extent that such services are not available to them from other providers.

II. PROGRAM PROCEDURES

Public funds are appropriated annually by the state Legislature to the Department of Health and Social Services and administered by the Division of Mental Health and Development Disabilities. The source of the funds may include federal as well as state general funds. Appropriated funds are distributed by a grant process to nonprofit or local government agencies which become the mental health services provider for a specific geographic area or which provide limited specialized services. All funds granted under this program require that some local match funds be available to support the program, or a waiver be granted to waive a portion or all of the required match.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

The services provided under this program are available to all persons according to a priority assignment where acutely disturbed persons are served first and non-direct mental health services such as consultation or education are provided last. Each provider has a fee schedule, which makes mental health service available at a cost established according to the patient's economic status, but in no case at a rate which exceeds the actual cost to produce the service.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private nonprofit corporation of applicable;

4. Budget documents including final revised budget and budget narrative;
and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under this program are determined by grant regulations 7 AAC 78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Review DHSS Community Mental Health grant regulations 7 AAC 71;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 71, and 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 71; and 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The agency must be a nonprofit or a political subdivision as per AS 47.30.475(a).

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses, certifications and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

Grants shall be awarded in accordance with AS 47.30.550 (Cost Sharing Formula Limitations).

Suggested Audit Procedures

- Review AS 47.30.550, 7 AAC 71, 7 AAC 78 and grant documents;
- Test financial and related documents to ensure that matching funds are appropriate and meet the requirements of AS 47.30.550, 7 AAC 71, and 78; and
- Determine whether or not matching requirements meet the required level.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen days after the close of each quarter or as prescribed in the grant/contract provisions.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review and corrective action log; and
- Determine if recommendations in the site review are being implemented.

Modified 5/97

Construction Grant-In-Aid Program

Department of Health and Social Services – Program 9

I. PROGRAM OBJECTIVES

The objective of the construction grant-in-aid program is to carry out legislative intent in appropriating grant funds for the acquisition, construction, repair, outfitting and equipping of various health and social services facilities throughout Alaska.

II. PROGRAM PROCEDURES

Capital construction grants are appropriated on a non-lapsing basis to the Department of Health and Social Services from the general fund, from Mental Health Trust Authority Authorized Receipts, or from Alaska Housing Finance Corporation Authorized Receipts, which may be authorized during each legislative session, in accordance with Alaska Statutes (AS) 37.25.020.

Some appropriations are for named recipient grants under AS 37.05.316, although fewer named recipient grants have been appropriated in recent years (with more reliance on the Community Matching Grant Program administered by the Department of Community and Economic Development). Other grants from funds appropriated to the Department are awarded on a competitive basis for purposes consistent with the specific appropriation. These grant funds are appropriated and granted under specific authorization provided in various other statutory provisions, including AS 18 and AS 47. Appropriated funds are administered and distributed by the Division of Administrative Services through a detailed application, proposal review, and monitoring process to various local governments and/or nonprofit organizations engaged in the delivery of human services to Alaskans. Stringent cash flow control is maintained throughout the life of each project and a formal close-out process is initiated when the project has been completed.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

The adoption of regulations for named recipient grants under AS 37.05.316 is expressly prohibited by AS 37.05.318. Furthermore, because of the infrequency of their applicability as authorization for construction grants, no specific regulations have been promulgated or adopted for such grants made

under the various provisions of AS 18, AS 47, or any other specific statutory provisions. Consequently, it is necessary to negotiate various compliance details into specific grant agreements. However, for competitive grants, the general grant regulations, 7 AAC 78, adopted by the Department, when applicable and appropriate to capital grants, guide our grant administration, procedures, along with provisions of requests for proposals and of specific grant agreements.

Suggested Audit Procedures

- Review enabling legislation;
- Review:
 1. Grant agreement, contract, or final Notification of Grant Award (NGA) including all conditions;
 2. Grant agreement amendments and related transmittal letters;
 3. Licenses, certifications, approvals, status of private nonprofit corporation if applicable; and
 4. Budget documents including final revised budget and budget narrative.
- For competitive grants:
 1. Review compliance with Request for Proposals and applicable sections of 7 AAC 78;
 2. **Determine whether the project is supporting the program as described in the Grant Agreement and agency's proposal;**
 3. Test financial and related records to determine that funds expended were for purposes specified in the grant agreement;
 4. Determine whether expenditures are within the budget limits prescribed in the grant agreement; and
 5. Review payment schedules to ensure that negotiated cash flow conditions are being met by both parties.

Compliance Requirement

Grant or earnings from a grant may not be used for the purpose of influencing legislative action or for travel in connection with influencing legislation.

Suggested Audit Procedures

- Review AS 37.05.321 to determine restrictions on use of grant funds; and
- Test financial and related records to determine that grant funds are not being used to influence legislature as defined in AS 37.05.321.

B. ELIGIBILITY

Compliance Requirement

The agency must be a nonprofit or a political subdivision of the state meeting the requirements of enabling legislation.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses, certifications and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS.

Compliance Requirements

There are no matching or level of effort requirements, unless specified in the enabling legislation, Request for Proposals, or grant agreement.

Suggested Audit Procedures

- Review enabling legislation and grant agreement to determine whether or not the recipient must meet matching requirements; and
- Test financial and related records to determine whether matching requirements, if any, are met.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit activity and expenditure reports as required by the terms of the grant agreement.

Suggested Audit Procedures

- Review grant agreement to determine reporting requirements;
- Confirm if such reports are being filed timely;
- Confirm that reported revenues and expenditures agree with the agency's general ledger; and
- Confirm that expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant agreement. Such statement must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02

Designated Grants

Department of Health and Social Services – Program 10

I. PROGRAM OBJECTIVES

The objective of funds appropriated under the provisions of Alaska Statute 37.05.316, Grants to Named Recipients, is to enable community service agencies and municipalities to offer services which will enhance the social or health well-being of the residents of the State of Alaska.

II. PROGRAM PROCEDURES

Public funds are appropriated annually to the Department of Health and Social Services, Division of Family and Youth Services by the State Legislature. These funds may be either designated as a “Community Human Services Matching Grant” to be used by a municipality directly or as pass-through funds; or the funds may be designated to go directly to a particular service organization. The award of the funds must be in compliance with the provisions of AS 37.05.316.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Under AS 37.05.316 grants to named recipients are awarded for services which will enhance the social or health and well-being of the residents of the State of Alaska. Services may be varied providing the goal is met.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. grant/contract revisions and related transmittal letters;
3. licenses, certifications, approvals, status of private non-profit corporation, if applicable;
4. budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under this program are determined by the terms and provisions of the grant or contract.

Suggested Audit Procedures

- Review grant/contract and related budget documents;
- Test financial and related records to determine the appropriateness of costs in accordance with grant/contract; and
- Determine whether expenditures are within the budget limits prescribed by the grant/contract provisions.

Compliance Requirement

A named recipient grant or earnings from a named recipient grant awarded under AS 37.05.315 -.317 may not be used for the purpose of influencing legislative action nor for travel in connection with influencing legislation.

Suggested Audit Procedures

- Review AS 37.06.321 to determine restrictions on use of grant funds; and
- Test financial and related records to determine that grant funds are not being used to influence legislation as defined in AS 37.05.321.

B. ELIGIBILITY

Compliance Requirement

The recipient must be designated in the enabling legislation in accordance with AS 37.05.316.

Suggested Audit Procedure

- Review enabling legislation.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

There are no matching or level of effort requirements.

Unless specified in the appropriate legislation or grant/contract documents.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen days after the close of each quarter, or as specified in the grant/contract documents.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or allowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain a copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/97

Emergency Medical Services Department of Health and Social Services – Program 12

I. PROGRAM OBJECTIVES

The objective of this program is to reduce death rates and long term disability resulting from injuries or acute illnesses.

II. PROGRAM PROCEDURES

The Department of Health and Social Services, Division of Public Health, Section of Community Health and Emergency Medical Services [(EMS Unit)], certifies Emergency Medical Technicians [(EMT's)] **EMTs**, EMT-Instructors, Emergency Medical Services, Emergency Medical Dispatchers, Hospital Trauma Centers, and administers grants to regional agencies to develop and enhance a comprehensive EMS and Trauma system in accordance with Alaska EMS goals, collects and analyzes data on traumatic injuries, and plans and coordinates injury prevention programs.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Grant funds are to be [utilized] **used** for training and testing EMS responders and for setting up and enhancing the State's comprehensive EMS system, including injury prevention programs. The agencies are required to expend funds (with major emphasis on training) to support personnel, travel, supplies, equipment and facilities to accomplish goals of the EMS system as identified in the annual grant application, approved budget and special grant/contract conditions.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letter;
3. Licenses, certifications, approvals, status of private nonprofit corporation if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records and determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under this program are determined by grant regulations 7 AAC 78 as well as contract or budget documents and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The agency must be a nonprofit agency or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure

Review articles of incorporation or other appropriate documentation, licenses, certifications, and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen days after the close of each quarter or as specified in the grant/contract.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line-item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on its audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or [no] **not** the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 05/02

Early Intervention / Infant Learning Program (EI/ILP)

Department of Health and Social Services – Program 13

I. PROGRAM OBJECTIVES

The objectives of this program are: to enhance the development of eligible children under the age of three who experience a developmental delay, disability or are at risk for the development of a delay or disability, through the provision of comprehensive collaborative early intervention services; to enhance the capacity of families and caregivers to meet the special needs of their infants and toddlers; to serve all of the infants and toddlers who experience severe delay or disability in the assigned services areas.

II. PROGRAM PROCEDURES

Public funds are appropriated annually by the state legislature to the Department of Health and Social Services, Division of Public Health. These funds are a combination of state general funds, and federal Part C funds that are appropriated directly to the Department of Health and Social Services from the US Department of Education. These funds are awarded as grants to nonprofit corporations, school districts or regional education attendance areas. Local in-kind or cash match is optional in this program.

The services are to be provided on a priority basis. Children who experience a severe development delay or who have an identified condition that has a high probability of resulting in a severe delay have the highest priority. The next highest priority for core **Early Intervention / Infant Learning Program (EI/ILP)** Services is for children who experience a moderate delay, then those who experience a mild delay and last to those who are at risk.

Caseloads are to be adjusted in a gradual manner to serve children according to these priorities. However, there is to be no delay in providing services to children who are experiencing a severe delay and are Part C eligible. By age 3, the enrolled children should be referred to the local school district or other services at the parent's request. Services in **EI/ILP** may be continued at the discretion of the program director until the child is three years and six months of age to provide uninterrupted services over the summer.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Infant Learning **Program** general grant funds may be used for staff salaries, travel, supplies, equipment, facility and administrative cost of the program of support and teaching of parents who are the primary facilitator of their child's care and development. Specifically, funds are used to sustain the services as identified in the approved budget and special conditions are program services specifications. Part C federal funds must be reported and tracked separately and must be used to service Part C eligible children.

Suggested Audit Procedures

- Review contract or final Notification of Grant Award (NGA) including all conditions;
- Review grant/contract revisions and related transmittal;
- Review licenses, certifications, approvals, status of private nonprofit corporation if applicable; and
- Review budget documents including final revised budget and budget narrative.

Compliance Requirement

Costs allowed or unallowed under this program are determined by 7 AAC 23, 7 AAC 78 and 34CFR303 as well as contract or budget documents and special conditions. Additionally, no more than 25% shall be taken for administrative cost associated with the program. Charges to clients must meet the guidelines of 7 AAC 80.

Suggested Audit Procedures

- Review Infant Learning Program (ILP) regulations 7 AAC 23 and statute AS 47.20;
- Review Department of Health and Social Services fee for service regulations 7 AAC 80;
- Review Department of Health and Social Services grant regulations 7 AAC 78, and budget documents;
- Review US Department of Education **Part C regulations 34CFR303;**
- [Part C regulations 34CFR303;]
- Test financial and related records to determine the appropriateness of cost per 7 AAC 78, and 7 AAC 23;
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1) and 7 AAC 23; and
- Review administrative costs to determine compliance.

Compliance Requirement

The Infant Learning Program must operate twelve months a year, or year round. Fees for service are allowable as are Medicaid and third party reimbursement, which are considered grant income. Additionally, client records are to be kept confidential.

Suggested Audit Procedures

- Determine if the program operates year round;
- Review system of client records to ensure compliance with confidentiality; and
- Review 7 AAC 80

B. ELIGIBILITY

The auditor is not expected to perform test for client eligibility. The agency must be a nonprofit or political subdivision meeting the requirements of 7 AAC 78.030.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements to ensure proper presentation.

Compliance Requirement

The agency must submit quarterly **data**, activity and expenditure reports [and statistics] no later than thirty days after the close of each quarter or as specified in the grant/contract.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger;

- That expenditures are within the budget limits or contract provisions; and
- Review financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed cost. The Part C budget and expenditures must be accounted for in a separate column on the expenditure report.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02

Family Support / Family Preservation / Time-Limited Family Reunification Services [and Homebased Services]

Department of Health and Social Services - Program 15

I. PROGRAM OBJECTIVES

The primary objective of these programs is to reduce or prevent the out-of-home placement of children in families where child abuse, neglect, or delinquent behavior has occurred. Another goal is to re-unite families where a separation has occurred.

There are three types of services program options available:

- Family Support Services – defined as community-based services to promote the safety and well-being of children and families designed to increase the strength and stability of families to increase parents' confidence and competence in their parenting abilities, to afford children a safe, stable and supportive family environment, and otherwise to enhance child development.
- Family Preservation Services – defined as services for **DFYS** referred clients that are designed to help children and families at risk or in crisis. These services include intensive preplacement preventive services programs, designed to help children at risk of foster care placement remain safely with their families and service programs designed to provide follow-up care to families to whom a child has been returned after a foster care placement or after a child abuse and neglect investigation has been substantiated.
- Time-Limited Family Reunification – defined as services and activities for **DFYS** referred clients that are provided to a child that is removed from the child's home and placed in a foster family home or a child care institution and to the parents or primary caregiver so such a child, in order to facilitate the reunification of the child safely and appropriately within a timely fashion, but only during the 15-months period that begins on the date the child enters foster care.

II. PROGRAM PROCEDURES

Public funds are appropriated annually to the Department of Health and Social Services, Division of Family and Youth Services (DFYS) by the State Legislature. The funds are administered by DFYS and awarded to community

nonprofit organizations on a regional basis through a competitive grant process.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Funds under this program are utilized for the purchase of services, which will reduce or prevent the out-of-home placement of children in families where child abuse, neglect has occurred. Funds are also utilized for the purpose of re-uniting families where a separation has occurred.

Suggested Audit Procedures

Review:

1. contract or final Notification of Grant Award (NGA) including all conditions;
2. grant/contract revisions and related transmittal letters;
3. licenses, certifications, approvals, status of private non-profit corporation, if applicable; and
4. budget documents including final revised budget and budget narrative.

Test financial and related records and determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed under this program are determined by grant regulations, 7 AAC 78, 2 AAC 45, **IV-B Subpart II Safe and Stable Families, PL 105.89 Safe and Stable Families**, and HB 375 as well as the terms and provisions of the grant or contract, including budget documents and special conditions.

Suggested Audit Procedures

- Review grant/contract and related budget documents in conjunction with the Department of Health and Social Services' grant regulations 7 AAC 78.
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78.

- Determine whether expenditures are within the budget limits prescribed by the notification of grant award.

B. ELIGIBILITY

Compliance Requirement

A nonprofit corporation, a state agency, including the University of Alaska or a political subdivision of the State of Alaska may apply for a grant.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

None, unless specified in the appropriate legislation or grant/contract documents.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen days after the close of each quarter, or as specified in the grant/contract documents.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; [and]
- That expenditures are within the budget limits or contract provisions;
and
- **Using the amount requested by the proposal and the proposed number of clients served, is the ratio of costs to client reasonable.**

Compliance Requirement

Agency Audited Financial Statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between

budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State.
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02

**Public Health Nursing Program
North Slope Borough
Department of Health and Social Services – Program 16**

I. PROGRAM OBJECTIVES

The purpose of the program is to provide generalized public health nursing services for the prevention of disease and injury, for early detection and intervention to minimize disability, to the residents of Barrow and surrounding villages.

II. PROGRAM PROCEDURES

Public funds are appropriated annually to the Department of Health and Social Services, Division of Public Health by the state Legislature. Appropriated funds are distributed by a designated grant to regional health corporations and borough governments to support public health nursing services within a specified geographic area. Programs include immunization, tuberculosis, sexually transmitted disease, children with special needs, family planning, maternity and chronic disease.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Grants are used in the delivery of generalized Public Health Nursing services. Funds may be used for staff salaries and fringe benefits, travel, facility expense, supplies and equipment. The grantee provides Public Health Nursing services in accordance with the Division of Public Health Program Guideline Manual.

Suggested Audit Procedures

Review:

1. Final Notification of Grant Award (NGA) including all conditions;
2. Grant revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private nonprofit corporation if applicable;
4. Budget documents including final revised budget and budget narrative.

Test financial and related records and determine that funds expended were for purposes specified in the grant.

Compliance Requirement

Costs allowed or unallowed under this program are determined by grant regulations 7 AAC 78 as well as budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The auditor is not expected to verify eligibility.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen days after the close of each quarter.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/00

Residential Child Care Program

Department of Health and Social Services - Program 17

I. PROGRAM OBJECTIVES

The objective of this program is to purchase emergency shelter care and residential treatment services for minors for whom the state has assumed responsibility under AS 47.10 – 47.12.

II. PROGRAM PROCEDURES

Public funds are appropriated annually to the Department of Health and Social Services, Division of Family and Youth Services. Grants are administered in accordance with the provisions of 7 AAC 50, Children's Services. The source of funds may be Federal as well as State general funds. Appropriated grant funds are distributed by the grant process to non-profit or local governmental agencies. Grants are awarded for a specific number of beds for a specific type of program service in a specific geographic area. **Federal Medicaid funds are used to provide Behavioral Rehabilitative Services through a majority of the programs. These funds are reimbursed to the programs based on the occupancy of purchased beds in a reporting period.**

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Under AS 47.40.011, Purchase of Services, the Department purchases residential services for minors for whom the State has assumed responsibility under AS 47.10 – 47.12. These services, which include day treatment, emergency shelter care, specialized treatment, [and] staff secure residential treatment, **and behavioral rehabilitative services** are purchased **or reimbursed** under grants to local governments or non-profit corporations.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/contract revisions and related transmittal letters;

3. Licenses, certifications, approvals, status of private non-profit corporation, if applicable;
4. Budget documents including final revised budget and budget narrative.
5. **Attendance sheets for each facility.**

Test financial and related records and determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under this program are specified by grant regulations 7 AAC **53.900** [50.931] - 7 AAC **53**[50].999 and 7 AAC 78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC **53**[50], 7 AAC 78, and budget documents.
- Test financial and related records to determine the appropriateness of costs per 7 AAC **53.900** [50.931] - 7 AAC **53**[50].999, and 7 AAC 78, and determine whether expenditures are within the budget limits prescribed by 7 AAC **53.900**[50.931] - 7 AAC **53**[50].999, and 7 AAC 78.260(e)(1).

Compliance Requirement

Medicaid Services reported and reimbursed under this program are specified by grant regulations 7AAC 43.484-7AAC 43.488, 7 AAC 43.500-7 AAC 43.530, 7 AAC 43.725- 7 AAC 43.728, 7 AAC 43.734 - 7 AAC 43.739, 7 AAC 43,470 - 7 AAC 43.480, and 7 AAC 43.452.

Suggested Audit Procedures

- **Review Department of Health and Social Services' Mental Health regulations 7AAC 43.484-7AAC 43.488, 7 AAC 43.500-7 AAC 43.530, 7 AAC 43.725- 7 AAC 43.728, 7 AAC 43.734 - 7 AAC 43.739, 7 AAC 43,470 - 7 AAC 43.480, and 7 AAC 43.452.**
- **Test attendance and client records to determine the appropriate and timely documentation exists to support Behavioral Rehabilitative Services reported to the Division. Test for these items documented in the individual client files: proof of prior authorization, initial clinical assessment and treatment plan once the child is admitted, daily progress notes documenting the delivery**

of service per the treatment plan, quarterly review process and aftercare plan.

B. ELIGIBILITY

Compliance Requirement

The recipient must be a non-profit organization or a political subdivision meeting the requirements of 7 AAC 78.030. **The programs are all required to be Medicaid Providers under the state DMA system.**

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.
- **Review for Medicaid provider number or application in process.**

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

None, unless specified in the appropriate legislation or grant/contract documents.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen working days after the close of each quarter and a final expenditure report within 45 days of the last day of the grant year. Also, a facility report is required to be submitted within 10 working days after the last day of each month. **The agency must also submit their Attendance Reports within the fifteen working days of the following month.**

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- **Confirm that attendance reports have been filed in a timely manner;**
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency Audited Financial Statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line

item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State.
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02

Special Supplemental Food Program for Women, Infants, and Children (WIC)

Department of Health and Social Services - Program 18

I. PROGRAM OBJECTIVES

The objective of the Special Supplemental Food Program for Women, Infant, and Children (WIC) is to improve the health and nutritional status of low income pregnant, breast-feeding and postpartum women, as well as infants and children up to age five.

II PROGRAM PROCEDURES

Funds are appropriated annually to the Department of Health and Social Services, Division of Public Health by the United States Department of Agriculture. WIC is 100% federally funded. The Department of Health and Social Services issues grants to nonprofit organizations to deliver services to eligible clients. In order for a client to be eligible for WIC services, the applicant must be determined to be at financial and nutritional risk. Clients are issued WIC warrants to purchase specific, nutritious foods. The local agency issues the warrants and provides nutrition education information and health care referrals to the client.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICE ALLOWED OR UNALLOWED

Compliance Requirements

Funds must be expended for client services, nutrition education, breastfeeding promotion and for administrative costs incurred by the agency. Cost categories necessary to sustain the services are identified in the approved budget and special conditions.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/contract revisions and related transmittal letters;
3. Licenses, certifications, approvals and status of private nonprofit corporation if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirements

Costs allowed or unallowed under this program are determined by 7 CFR Part 246.14 as well as grant regulations 7 AAC 78 and contract or budget document and special conditions.

Suggested Audit Procedures

- Review Federal regulation 7 CFR Part 246.14;
- Review Department of Health and Social Service grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 CFR Part 246.14 and 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The agency must be a nonprofit agency or a political subdivision meeting the requirements of 7 AAC 78.030. The auditor is not expected to perform tests to determine client eligibility.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses, certifications, and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit monthly expenditure reports no later than twenty days after the close of each month. Monthly claims for reimbursement must distribute costs among funding categories for all expenditures except personal services and indirect.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;

- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statement must show, for each state fiscal year grant, the final approved budget by line-item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on its audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds for disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/99

HIV/AIDS Prevention and Care

Department of Health and Social Services - Program 20

I. PROGRAM OBJECTIVES

The objectives of these programs are to reduce the incidence of HIV infection and AIDS, promote early diagnosis, and assist infected individuals to access care. Supported activities include health education, risk reduction, HIV prevention counseling/testing, partner notification and referral services, prevention case management, capacity building needs assessment, management of the AIDS drug assistance programs, and establishment/maintenance of HIV care consortia to assure a comprehensive continuum of health care and supportive services for individuals with HIV infection and their families.

II. PROGRAM PROCEDURES

The Division of Public Health awards grants to nonprofit entities, both community-based organizations and local health departments, and in some cases, contracts to governmental entities or for-profit entities, for HIV/AIDS Prevention and Care activities. These awards are consistent with both Department of Health and Social Services (DHSS) guidelines and funding agency program guidelines. Funding agencies include the Centers for Disease Control and Prevention (CDC) for HIV Prevention and the Human Resources and Services Administration (HRSA) for HIV Care.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Awards are to be utilized for specified activities outlined in the HIV Prevention and HIV Care Requests for Proposals (RFPs).

Suggested Audit Procedures

- Review:
 1. Contract or Notification of Grant Award (NGA) including all conditions;
 2. Grant/Contract revisions and related transmittal letters;
 3. Licenses, certifications, approvals, and status of private nonprofit corporation if applicable;
 4. Budget documents including final revised budget and budget narrative;

- Test financial and related records to determine that funds expended were for purposes specified in the grant/contract; and
- Determine whether expenditures are within the budget limits specified in the award.

B. ELIGIBILITY

Compliance Requirement

The agency must be a nonprofit or a political subdivision meeting the requirement of 7 AAC 78.030 to be eligible for a grant award. In some instances, for-profit entities may be awarded contracts.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses, certifications, and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit activity and expenditure reports as specified in the Notice of Grant Award, and follow the HIV/STD Program's progress report format. Contractors must submit invoices for reimbursement within the period specified in the NGA.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited Financial Statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made in program site review.

Suggested Audit Procedures

- Obtain copy of recommendations from program and site review reports; and
- Determine if recommendations in the review are being implemented.

Modified 5/01

Non-Secure Attendant Care Shelter

Department of Health and Social Services – Program 22

I. PROGRAM OBJECTIVES

The primary objective of this program is to provide alternatives to placing youth in adult jails, lockups, and juvenile detention centers. The Division purchases services with 100% Federal funds for youth in need of care other than detention, as provided under AS 47.14.010 and 47.14.100. These grants are funded solely with federal dollars.

II. PROGRAM PROCEDURES

In 1980, congress amended the Federal Juvenile Justice and Delinquency Prevention Act (JJDP Act) to mandate the removal of children from adult jails for state receiving Federal funding under the Act. Upon receipt of Federal funds, the Division of Juvenile Justice issues a request for proposals for Non-Secure Attendant Shelter Care on a community basis through non-profit organizations or a political subdivision meeting the requirements of 7 AAC 78.030.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Keeping youth following arrest out of adult jails and lockups and Youth Correctional Facilities, provide appropriate alternative care to youth who have been arrested but who do not require detention to protect themselves or others, or for whom at the time of arrest do not have a parent, guardian, or responsible adult to whom they can be released or to care for youth awaiting court appearance and no other placement is available.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private non-profit corporation, if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under this program are specified by grant regulations 7 AAC [50]53.931 - .999 and 7 AAC 78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC [50]53, 7 AAC 78, and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC [50]53.931-.999, and 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC [50]53.931 - .999, and 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The recipient must be a non-profit organization or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

There are no matching or level of effort requirements, unless specified in the appropriate legislation or grant/contract documents.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen working days after the close of each quarter and a final expenditure report within 45 days of the last day of the grant year.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and

- That expenditure are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02

**Preventive Health and Health Services Block Grant
Community-Based Health Promotion
Department of Health and Social Services - Program 23**

I. PROGRAM OBJECTIVES

The objective of this program as defined in the federal Public Health Services Act is to assist states **in** improving the health status of [its] **their** residents by achieving the **goals of** Healthy People 2010. Funds are intended to improve the health status of the general [populations] **population**. All states that receive this block grant are obligated to establish an advisory committee chaired by the Director of Public Health for [this] **the** purpose of recommending appropriate uses of these federal funds within the state. State expenditure of these funds must demonstrate that use of these funds supplement, not supplant, state programs for preventive health activities.

II. PROGRAM PROCEDURES

Alaska uses these funds to establish partnerships between the State of Alaska Health Promotion Program and local/regional agencies to assist Alaska in meeting the key Healthy Alaskans 2010 Goals and Objectives. Alaska has determined the following objectives are eligible for incorporation into local grant projects.

- Community-Based and Education Programs
- Heart Disease and Stroke
- Oral Health
- Physical Activity and Fitness
- **Nutrition and Overweight**

A request for Grant Proposals is advertised statewide. Funds are awarded to appropriate programs meeting division priorities and requirements.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Grant funds are to be [utilized] used for the purpose of implementing a community-based health [risk intervention] promotion project as designated by the grantee and agreed to by the Division of Public Health. Funds shall be spent from any line item (personnel, travel, facility expense, other supplies)

and probably other business deemed necessary for the completion of the program providing proper justification is outlined and approved.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certification, approvals, status of private nonprofit corporation if applicable;
4. Budget documents including final revised budget and budget narrative;

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under [his] **this** program are determined by grant regulations, 7 AAC 78, as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The agency must be a nonprofit agency or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses, certifications, and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

New grant awards established after July 1, 1996 may be subject to a required match of funds.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certification, approvals, status of private nonprofit corporation if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen days after the close of each quarter.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency Audited Financial Statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line-item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statement for compliance with above.

Compliance Requirement

The agency must clearly show on its audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 05/02

**[IMPACT (Initiatives to Mobilize for the Prevention and
Control of Tobacco-Use)]
Tobacco Prevention and Control Grant
Department of Health and Social Services – Program 24**

I. PROGRAM OBJECTIVES

The goal of the National Tobacco Prevention and Control Program is to reduce disease, disability and death related to tobacco use by:

- Preventing the initiation of tobacco use among young people.
- Promoting quitting among young people and adults.
- Eliminating nonsmoking exposure to environmental tobacco smoke (ETS).
- Identifying and eliminating disparities related to tobacco use and its effects among different population groups.

Funds are intended to establish and maintain comprehensive, sustainable, and accountable tobacco control at the state and local level. The cooperative agreement between CDC/OSH and the Department of Health and Social Services focuses on the state initiative.

II. PROGRAM PROCEDURES

The Department of Health and Social Services, Division of Public Health, Tobacco Prevention and Control Program is responsible for implementing and monitoring the program goals. As a means of promoting community outreach and mobilization in the state, funds are made available to local non-profit agencies to establish community based coalitions, to develop a community tobacco prevention and control plan and to implement that plan.

Request for Grant Proposals is advertised statewide. Funds are awarded to appropriate programs meeting division priorities and requirements.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Grant/contract funds are to be [utilized] **used** for the purpose of reducing tobacco use in local communities by mobilization of a community tobacco

control coalition, development of a community tobacco control plan, and implementation of the plan as designated by the grantee and agreed to by the Division of Public Health. Funds shall be spent from any line item (Personnel, Travel, Facility Expense, Other, Supplies) deemed necessary for the completion of the program providing proper justification is outlined and approved.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certification, approvals, status of private nonprofit corporation is applicable;
4. Budget documents including final revised budget and budget narrative;
5. **AS 44.29.020(a)(15);** and

Test financial and related records and determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under this program are determined by grant procurement regulations 7 AAC 78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The agency must be a nonprofit or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedures

- Review articles of incorporation or other appropriate documentation, licenses, certifications and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements. Should in-kind funds be identified in the project budget, those expenditures should be reflected in fiscal reports.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen days after the close of each quarter.

Suggested Audit Procedures

- Confirm that such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statement for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review, which have been conducted for some grantees by a technical assistance contractor – not all grantees have received site reviews. Site review reports will be in the grantee file if conducted.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 05/02

Maternal Child Health/Healthy Families Program

Department of Health and Social Services – Program 25

I. PROGRAM OBJECTIVES

Healthy Families Alaska grant programs provide home visitation to expectant/parents of newborns with stress that place their children at risk **for child abuse and neglect**. Services are offered intensively (weekly visits during the first nine months of service) and may continue through age five. Program objectives include promoting healthy childhood growth and development, positive parent-child relationships, and enhanced family functioning to reduce the likelihood of poor childhood outcomes including child abuse and neglect.

II. PROGRAM PROCEDURES

State and federal funds are appropriated for grants to nonprofit corporations or political entities to support these services. Participation in the program is voluntary. Families are eligible if they are identified as having a life situation that places them at increased risk of providing a less than nurturing environment for their child.

III. COMPLIANCE REQUIREMENT AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Grant funds may be used for staff salaries; local travel or prior approved travel out of the local area; supplies, equipment, facility and administrative cost of the program. Grant funds are to be used in the above categories as identified in the approved budget and special conditions.

Suggested Audit Procedures

- Review final Notification of Grant Award (NGA) including all special conditions;
- Review grant revisions and related transmittal documents;
- Review budget documents including final revised budget and budget narrative;
- Review DHSS grant regulations 7 AAC 78; and
- Test financial and related records to determine that funds expended were for purposes specified in the grant.

Compliance Requirement

Test financial and related records to determine the allowability of costs per 7 AAC 78.

Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The agency must be a nonprofit or political subdivision meeting the requirements of 7 AAC 78.030. The auditor is not expected to perform tests for client eligibility.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENT

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than thirty days after the close of each quarter or as specified in the grant.

Suggested Audit Procedures

- Confirm if such reports are being filed timely; that reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or grant provisions.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state;
- Review audited financial statements to ensure proper presentation.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual

revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site reviews.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02

Diabetes Control Program

Department of Health and Social Services - Program 26

I. PROGRAM OBJECTIVES

The objective of this program is to reduce the morbidity and mortality of diabetes and its complications, enhance the quality of life of persons with diabetes; apply demonstrated scientific knowledge into public and clinical practice; and ensure state-of-the-art care for persons with diabetes. The objectives are accomplished through the development of community outreach interventions, implementation of public and professional education programs and widespread distribution of clinical practice standards which translates scientific knowledge into practice.

II. PROGRAM PROCEDURES

The Division of Public Health administers grants to qualified agencies to provide diabetes management activities based on federal requirements outlined in the funding guidelines and state needs as determined by the Division.

The potential grantee is asked to demonstrate a history of providing services to persons with diabetes, and is required to specify goals, objectives, activities, and timelines for implementation, an itemized budget, evaluation mechanisms to address the area(s) identified in the RFP. Quarterly progress and financial reports are required, along with any specified deliverables. Changes in project activities may be required by the Division based on project evaluation, and methodologies for implementing such changes will be developed in consultation with the grantee.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirements

Grant funds are to be utilized for specific activities including;

1. Implementation of clinical practice guidelines within the clinical setting i.e., American Diabetes Association Clinical Practice Guidelines, 2001
2. Development/implementation of community outreach -programs that target the medically under served or populations with health disparities; and
3. Development/implementation of public and professional education programs to provide updates in diabetes management.

Grant funds are not to be utilized for activities related to individualized patient services.

Suggested Audit Procedures

- Review:
 1. Contract or final Notification of Grant Award (NGA) including all conditions;
 2. Grant/contract revisions and related transmittal letters;
 3. Licenses, certifications, approvals, status of private nonprofit corporation if applicable;
 4. Budget documents including final revised budget and budget narrative.
- Test financial and related records and determine that funds expended were for purposes specified in the grant/contract; and
- Determine whether expenditures are within the budget limits specified in the grant.

B. ELIGIBILITY

Compliance Requirement

The agency must be a nonprofit or political subdivision meeting the requirement of 7 AAC 78.030.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses, certifications, and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen days after the close of each quarter.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category; actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements to ensure proper presentation.

Compliance Requirements

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- determine if recommendations in the site review are being implemented

Modified 5/01

Immunization

Department of Health and Social Services – Program 27

I. PROGRAM OBJECTIVES

The objective of this program is to prevent the incidence of childhood disease through the vaccination of children for vaccine preventable diseases.

II. PROGRAM PROCEDURES

The Division of Public Health administers grants to qualified agencies to assure that children in the target area are vaccinated. The grantee must have a history of providing health care services to the general public. They are required to specify goals, objectives, activities, timelines, an itemized budget and an evaluation mechanism to measure their success in reaching children needing to be vaccinated against childhood diseases.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Grant funds are to be utilized for specified activities to assure that vaccines are made readily available to children to help control communicable disease. The grantee is to provide outreach, follow-up and immunization clinics that are conveniently available to parents, such as on Saturdays.

Suggested Audit Procedures

- Review:
 1. Contract or final Notification of Grant Award (NGA) including all conditions;
 2. Grant/contract revisions and related transmittal letters;
 3. Licenses, certifications approvals, status of private nonprofit corporation if applicable;
 4. Budget documents including final revised budget and budget narrative;
- Test financial and related records to determine that funds expended were for purposes specified in the grant/contract; and
- Determine whether expenditures are within the budget limits specified in the grant.

B. ELIGIBILITY

Compliance Requirement

The agency must be a nonprofit subdivision meeting the requirement of 7 AAC 78.030.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses, certifications, and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen days after the close of each quarter.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements to ensure proper presentation.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedure

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/97

Tuberculosis

Department of Health and Social Services – Program 28

I. PROGRAM OBJECTIVES

The objective of this program is to reduce the incidence of tuberculosis through the screening, treatment, and case management of tuberculosis.

II. PROGRAM PROCEDURES

The Division of Public Health administers grants to qualified agencies to target TB patients and their families and other close contacts. Geographic areas and project boundaries may be specified in the RFP or grant agreement based on morbidity. The potential service area is statewide.

The potential grantee is asked to demonstrate a history of providing services to persons with TB, and is required to specify goals, objectives, activities, timelines for implementations, an itemized budget, and evaluation mechanisms to address the area(s) identified in the RFP. Quarterly progress and financial reports are required, along with any specified deliverables. Changes in project activities may be required by the Division based on project evaluation, and methodologies for implementing such changes will be developed in consultation with the grantee.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirements

1. Grants are to be utilized for specified activities including;
2. Provide comprehensive TB screening, testing, treatment,
3. Provide direct observed therapy (DOT) for non-compliant patients;
4. Provide incentive programs to assure that patients return for therapy;
5. Conduct epidemiological investigations to assure proper and adequate follow-up of persons exposed to TB; and
6. Provide TB medical consultations to other health professionals.

Suggested Audit Procedures

- Review:
 1. Contract or final Notification of Grant Award (NGA) including all conditions;
 2. Grant/contract revisions and related transmittal letters;

3. Licenses, certifications, approvals, status of private nonprofit corporation if applicable;
 4. Budget documents including final revised budget and budget narrative;
- Test financial and related records to determine that funds expended were for purposes specified in the grant/contract; and
 - Determine whether expenditures are within the budget limits specified in the grant.

B. ELIGIBILITY

Compliance Requirement

The agency must be a nonprofit or a political subdivision meeting the requirement of 7 AAC 78.030.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses, certifications, and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen days after the close of each quarter.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements to ensure proper presentation.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/97

SEARCH: Alaskan Exposure Placements

Department of Health and Social Services – Program 30

I. PROGRAM OBJECTIVES

The objective of this program is to increase the recruitment and retention of health care professionals in federally designated health professional shortage areas (HPSAs) and medically underserved areas (MUAs) by expanding the number and quality of community-based clinical experiences available to students interested in primary care health [professions] **professions**.

II. PROGRAM PROCEDURES

The Division of Public Health awards grants to community and nonprofit corporations to assist in providing clinical training placements in federally designated underserved areas of the state for primary care health [professions] **professions** students. The grantee submits applications which detail all sources of revenue, specification of funds available from other sources for placements, [Procedures] **procedures** for placing students, projected number of placements, and projected costs.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR DISALLOWED

Compliance Requirement

Grant funds are to be [utilized] **used** to support clinical training placements in underserved areas of the state for primary care health [professions] **professions** students. The funds may be [utilized] **used** according to specifications stated in the Notice of Grant Award, budget and program specifications.

Suggested Audit Procedures

- Review:
 1. Contract or final Notification of Grant Award (NGA) including all conditions;
 2. Grant/contract revisions and related transmittal letters;
 3. Licenses, certifications, approvals, status of private nonprofit corporation if applicable; and
 4. Budget documents including final revised budget and budget narrative;
- Test financial and related records; and

- Determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or disallowed under this program are determined by grant regulations 7 AAC 78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78.030; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The agency must be a nonprofit or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses, certifications and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

Matching, level of effort and/or earmarking requirements are specified in the Notification of Grant Awards to each grantee.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than thirty days after the close of each quarter.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on its audited financial statement any outstanding liability to the state as payable to the state. This includes unexpended grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 05/02

Preventive Health and Health Education Services Block Grant
Rural Health Education and Screening
Department of Health and Social Services – Program 31

I. PROGRAM OBJECTIVES

The objective of this program, as defined in the federal Public Health Services Act, is to assist states **in** improving the health status of [its] **their** residents by achieving the **goals of** Healthy People 2010. Funds are intended to improve the health status of the general [populations] **population**. All [States] **states** that receive this block grant are obligated to establish an advisory committee chaired by the Director of Public Health for the purpose of recommending appropriate uses of these federal funds within the state. State expenditure of these funds must demonstrate that use of these funds supplement, not supplant, [State] **state** programs for preventive health activities.

II. PROGRAM PROCEDURES

The Department of Health and Social Services, Division of Public Health, provides a single grant to support the delivery of community-based health promotion and preventive health screening services via community health fairs in rural Alaska.

This grant provides health promotion and preventive services for rural residents that would otherwise not be available.

In accordance with grant regulations 7 AAC 78, the program seeks and obtains a waiver from the commissioner to award these funds on a non-competitive basis to the only statewide organization experienced and successful in providing community health fairs throughout Alaska. A grant application and proposal of services is submitted.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Grant funds are to be utilized as a supplement for the operation of a health promotion program designated by the grant agency and agreed upon by the grantee. Funds shall be spent from any line item (personnel, travel, facility expense, other, supplies) deemed necessary for the completion of the program providing proper justification is outlined and approved.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certification, approvals, status of private nonprofit corporation [is] **if** applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records and determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under this program are determined by grant regulations 7 AAC 78 as well as contract or budget [document] **documents** and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The agency must be a nonprofit or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses, certifications and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen days after the close of each quarter.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 05/02

Rural Human Services Projects

Department of Health and Social Services – Program 33

I. PROGRAM OBJECTIVES

The objective of this program is to enhance and expand the alcohol and other drug prevention and treatment service delivery in rural Alaska. The projects funded include: community based suicide prevention programs designed and implemented by village providers [peer helper programs, which train and support individual youth already viewed as natural helpers,] and the rural human service program which grants to agencies to hire, train, support, and supervise village based human service providers participating in the University of Alaska Rural Human Services Certificate program.

II. PROGRAM PROCEDURES

Funds are appropriated annually to the Department of Health and Social Services, Division of Alcoholism and Drug Abuse by the state Legislature. These funds are distributed by a grant-in-aid and contract mechanism to nonprofit and local government agencies. These agencies became service providers for specific geographic locations.

Funds are provided through quarterly advances of 25% of the approved annual budget in response to a written “request for advance” submitted by the program. The community based suicide prevention programs upon submission of a quarterly advance form receive 50% up front and the balance (less \$1,000) at the end of the second quarter. The balance of \$1,000 is received upon submission of all required reports at the end of the grant year. Quarterly cumulative fiscal reports are filed within 30 days from the end of the quarter detailing expenditures and receipts as compared to the approved grant budget. Budget revisions may be approved upon written request consistent with grant regulations (7 AAC 78).

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Grant funds under this program are used to enhance and expand the availability of human service programs, including substance abuse and mental health services service delivery in rural Alaska. The community implemented suicide prevention programs are for the purpose of reducing suicide and other destructive behavior and enhancing wellness, **and** [; the peer helper program

identifies natural helpers and provides training and other tools that students can use to guide and help peers;] the rural human service program grants funds to rural agencies to hire, train, support, and supervise village based human service providers participating in the University of Alaska Rural Human Services Certificate program.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/contract revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private nonprofit corporation if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under this program are determined by grant regulations 7 AAC 78 as well as contract or budget documents and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulation 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

Recognized local governments and nonprofit corporations registered in the State of Alaska are eligible for grants.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses, certifications and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

The rural human service programs are required to match the state funding with 10% local funds or “in-kind services” unless explicitly exempted. This match may include funds available through federal grants or contracts as well as locally generated funds. Other state funds, with the exception of state revenue sharing funds, are not allowable as cash match. In-kind contribution should qualify under AS 47.30.475. The community based suicide prevention programs [and peer helper programs] are exempted from this requirement.

Suggested Audit Procedure

- There are no special suggested audit procedures.

D. REPORTING REQUIREMENTS

Compliance Requirements

All programs except the community based suicide prevention programs are required to submit quarterly written narratives and expenditure reports no later than thirty days after close of each quarter. The community based suicide prevention programs are required to submit monthly written narratives and monthly evaluation forms, in addition to quarterly fiscal reports.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency’s general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review if applicable; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02

Abstinence Education Program

Department of Health and Social Services - Program 34

I. PROGRAM OBJECTIVES

The objective for the community based Abstinence Education program is to provide abstinence education to primarily middle school students through the use of high school teen educators (utilizing the Postponing Sexual Involvement curricula.) [grants provide funds to educate adolescents about the advantages of abstinence from sexual activity.] Services are designed to be community based and to be consistent with federal guidelines for abstinence education.

II. PROGRAM PROCEDURES

Funds are appropriated for grants to **community based** nonprofit **organizations**. [corporation or political entities to support this type of service. It is expected that the grantee will have additional revenue sources in addition to the state grant.]

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Grantees providing **community based** abstinence education [services] are funded from multiple sources. Expenses are related to staff salaries and benefits, **facilities** [building maintenance (utilities)], teaching (individual and group setting), counseling and health promotion supplies and transportation for student training. Funds are to be used in the above categories as identified in the approved budget and special conditions. Federal abstinence definitions are included in the Abstinence Education Request for Proposals.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/contract revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private nonprofit corporation if applicable;
4. Budget documents including final revised budget and budget narrative; and
5. Test financial and related records and determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirements

Costs allowed or unallowed under this program are determined by 7 AAC 78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of cost per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).
- Determine whether match was from non-federal source of funds.

B. ELIGIBILITY

Compliance Requirement

The auditor is not expected to verify eligibility.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

There is a required local match of three non-federal dollars for every four federal abstinence education dollars awarded (75% non-federal match). Documentation of the match and assurance that all matched funds and other resources used to support the activities in the project are used in a manner that is consistent with the federal abstinence education definition.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than thirty days after the close of each quarter or as specified in the grant/contract.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency Audited Financial Statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual

revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02

Alaska Temporary Assistance Program

Department of Health and Social Services - Program 35

I. PROGRAM OBJECTIVES

Work Services: The focus of the Alaska Temporary Assistance Program is to move recipients into the workforce as quickly as possible, then assist them with job retention and promotion that will lead to independence from welfare. This goal is driven by the need for families to become self-sufficient before reaching the end of their time-limited welfare benefits and for the State to achieve federally mandated work participation requirements. The array of services intended to help recipients into the workforce is referred to as Work Services

Child Care: Providing access to child care is an essential component in the state's efforts to move more parents into full-time jobs and more families toward self-sufficiency. Child care costs for children under the age of 12 are paid for recipient parents who are working or attending approved work activity assignments.

Pregnant and Parenting Teens: Community-based services are intended to encourage attainment of high school diplomas or GED, teach parenting skills, and prevent subsequent unplanned pregnancies are directed to teen parent on Temporary Assistance. [Additional services provide safe homes for minor teen parents who are required by the program to live in an adult-supervised setting.]

TANF Native Assistance Programs (NFAP) [Athabascan Self-Sufficiency Assistance Partnership (ASAP): Tanana Chiefs Conference (TCC)] **Three Native Organizations** now operate federal Temporary Assistance for Needy Families (TANF) funded Native family assistance programs. This program provides temporary assistance benefits and services to Native families residing in the TCC service area. A State grant provides additional funding for the sole purpose of providing temporary assistance benefits to eligible families through the ASAP program.

II. PROGRAM PROCEDURES

Funds are appropriated annually to the Department of Health and Social Services, Division of Public Assistance by the State Legislature. These funds are a combination of federal Temporary Assistance for Needy Families (TANF) funds and state general fund. Portions of the funds are awarded as grants to Non-Profit Corporations. Grantees provide an array of case management services that lead to self-sufficiency. Grantees also authorize a variety of supportive services to assist

recipients in meeting the goals outlined in the Family Self-Sufficiency Plan. Examples of services offered are child care, transportation, training, clothing, tools and other approved services that will lead to self-sufficiency.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

- Grant funds may be used for staff salaries, travel, supplies, equipment, supportive services, facility and administrative costs of the program. Funds are specifically intended to pay for services, which lead to self-sufficiency.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/contract revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private non-profit corporation, if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Grant regulations 7 AAC 78 as well as budget documents including special conditions specify costs allowed or unallowed under this program.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78, and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The recipient must be a non-profit organization or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

There are no matching or level of effort requirements unless specified in the appropriate legislation or grant/contract documents.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly or monthly activity and expenditure reports specified in the grant document. A final expenditure report is due within 45 days of the last day of the grant year.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- Those expenditures are within the budget limits or grant provisions.

Compliance Requirement

Agency Audited Financial Statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedure

- Determine whether or not the agency has any outstanding liability to the State; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02

Community Based Family Resource Programs and Networks Department of Health and Social Services - Program 37

I. PROGRAM OBJECTIVES

Family Resource Programs are a comprehensive array of family support services to address the needs of young families which include a set of required core services as well as optional other services. The intent of Family Resource Programs is to provide a “one-stop shopping” concept of services for families with young children so that they can access needed services as conveniently as possible. If families must be referred to another location or another agency, referral must be handled in a way that will ensure that families access the services, and are not “lost in the cracks.” Also incorporated into the Community Based Programs are Network Community Based Family Resource grants. These grants are to ensure that communities work well together to cover all aspects of services for a community. Network grants ensure collaboration between organizations in the community as well as statewide.

II. PROGRAM PROCEDURES

Federal funds are appropriated annually to the Department of Health and Social Services, Division of Family and Youth Services (DFYS) by the State Legislature. The funds are administered by DFYS and awarded to community nonprofit organizations on a regional basis through a competitive grant process.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Funds under this program are used to assist communities in developing comprehensive family resource services (or comprehensive family support services) to support family well being and prevent child abuse and neglect. Family resource services are designated to assist young families, and families with young children, obtain in one location the services that will assist them in being more capable, competent parents. Families should be involved in the design and operation of family resource services.

Suggested Audit Procedures

- Review:
 - a) Notification of Grant Award (NGA) including all conditions;
 - b) grant revisions and related transmittal letters;
 - c) licenses, certifications, approvals, status of private non-profit corporation, if applicable;
 - d) budget documents including final revised budget and budget narrative.
- Test financial and related records and determine that funds expended were for purposes specified in the grant.

Compliance Requirements

Costs allowed under this program are determined by grant regulations, 7 AAC 78, - 2 AAC 45, and HB 375 as well as the terms and provisions of the grant, including budget documents and special conditions.

Suggested Audit Procedures

- Review grant and related budget documents in conjunction with the Department of Health and Social Services grant regulations (7 AAC 78).
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78.
- Determine whether expenditures are within the budget limits prescribed by the notification of grant award.

B. ELIGIBILITY

Compliance Requirements

Eligible applicants include private nonprofit corporations, Indian Reorganization Act and traditional tribal councils, city or borough governments, municipalities, schools, regional Native health corporations, other political subdivisions of the state, or a combination of these entities.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certification, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENT

Compliance Requirement

None, unless specified in the appropriate legislation or grant documents.

D. REPORTING REQUIREMENTS

Compliance Requirements

The agency must submit quarterly activity and expenditure reports no later than fifteen days after the close of each quarter, or as specified in the grant documents.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reports revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency Audited Financial Statements must present a statement of revenue and expenditures for each state grant. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirements

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state.
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirements

The agency must act upon any recommendation made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review;
- Determine if recommendations in the site review are being implemented.

Modified 5/00

Denali KidCare Outreach Program

Department of Health and Social Services – Program 38

I. PROGRAM OBJECTIVES

Denali KidCare provides health insurance for children and teens through age 18 of both low-income working and non-working families who meet income and other eligibility guidelines. It also provides health insurance for pregnant women who meet income guidelines. The program is a Medicaid expansion offering a full range of prevention and treatment services.

Statewide promotional outreach informs Alaskans about eligibility requirements, how to apply, where to apply, and about program benefits and coverage at no cost to families who qualify. It also provides information about the easy mail-in application process.

As part of the Division of Public Health's strategic outreach activities, grant award funds are made available to communities, agencies and other organizations through the DHSS Request for Proposal process to conduct outreach projects for Denali KidCare. At a minimum, outreach projects must:

- promote and publicize Denali KidCare using methods designed to reach targeted low-income families and pregnant women,
- provide applications for Denali KidCare to all individuals interested in applying for coverage,
- assist individuals to obtain additional information about application and eligibility requirements when necessary,
- provide assistance to individuals in filling out the application form and submitting it to the Denali KidCare office, and
- refer individuals who do not appear to meet the criteria for Denali Kid Care to other resources in the community that may meet their needs.

II. PROGRAM PROCEDURES

DHSS, Division of Public Health, provides grant awards for community-based Denali KidCare Outreach. Eligible applicants include private nonprofit corporations, Indian Reorganization Act and traditional tribal councils, city or borough governments, municipalities, schools, regional Native health corporations, other political subdivisions of the state, or a combination of these entities. (Proof of nonprofit status is required: see 7 AAC 78.030.)

A Request for Grant Proposals is advertised statewide. Awards are made to fund selected proposals that meet the Division's priorities and requirements for community-based outreach activities.

III. COMPLIANCE REQUIREMENT AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Grant funds are to be utilized for the purpose of conducting community-based outreach and accordance with the commitments presented in the grantees' response to the RFP. Funds may be spent from any of the line items (personnel, travel, facility expense, supplies, other, and indirect expense) identified by the grantees approved budget documents. A grantee may submit a revised budget request that provides proper justification for any changes to DPH for approval.

Suggested Audit Procedures

- Review final Notification of Grant Award (NGA) including all special conditions;
- Review all other documents required under the Notification of Grant Award;
- Review grant revisions and related transmittal documents;
- Review budget documents including final revised budget and budget narrative;
- Review DHSS grant regulations 7 AAC 78; and
- Test financial and related records to determine that funds expended were for purposes specified in the grant.

Compliance Requirements

Costs allowed or not allowed under this program are determined by the grant regulations, 7 AAC 78.160 as well as budget documents and special conditions.

Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.230(a).

Use of grant funds other than in the budget categories specified requires the grantor's prior written approval in accordance to 7 AAC 78.260.

B. ELIGIBILITY

Compliance Requirement

The grantee agency must be a nonprofit or political subdivision meeting the requirements of 7 AAC 78.030. The auditor is not expected to perform tests for client eligibility.

Suggested Audit Procedures

- Review articles of incorporation and other appropriate documentation, licenses, certifications, and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

The grantee shall provide a total cash contribution or in kind contribution of at least 10% match of the amount granted by the grantor.

Suggested Audit Procedures

- Review final Notification of Grant Award (NGA) including all special conditions;
- Review grant revisions and related transmittal documents;
- Review budget documents including final revised budget and budget narrative;
- Review DHSS grant regulations 7 AAC 78; and
- Test financial and related records to determine that funds expended were for purposes specified in the grant.

D. REPORTING REQUIREMENT

Compliance Requirement

The agency must submit written quarterly activity, narrative and expenditure reports in the format prescribed no later than fifteen days after the close of each quarter and a final report to reach the grantor by July 31, 2000.

Suggested Audit Procedures

- Confirm if such reports are being filed timely.
- Review fiscal reports to confirm that funds have been expended in the categories authorized by the original budget provision or were authorized in other budget categories by the grantor's prior written approval in accordance with 7 AAC 78.260.
- Review that expenditures are within the budget limits and other grant provisions.

Compliance Requirement

The grantees audited financial statement shall be presented separately for the grant project for the state fiscal year of this grant by the cost categories in which the funds are allocated in this NGA, or by grantor approved amendments. The audited financial statement should include the final amount awarded by cost category and the total amount for the grant, the actual grant revenues and expenditures by cost category and the total for this grant; the variance between the final amount awarded and the actual revenues by cost category, and the totals for this grant: disallowed or questioned costs by cost category and the total for this grant.

Suggested Audit Procedures

- Review audited financial statements in accordance with the above compliance requirements.

Compliance Requirement

The agency must clearly show on their Agency Audited Financial Statement any outstanding liability to the state as payable to the state, showing separately any unspent funds or disallowed expenditures pertinent to this grant.

Suggested Audit Procedures

- Review audited financial statements for compliance with the above.
- Confirm whether or not the agency has any outstanding liability to the state.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program administration.

Suggested Audit Procedures

- Review grantee file for any administrative directives to grantee.
- Determine if recommendations from grantor have been implemented.

Challenge Grants

Department of Health and Social Services – Program 39

I. PROGRAM OBJECTIVES

The 1992 reauthorization of the Juvenile Justice and Delinquency Prevention Act of 1974 (JJDP) added Part E, State Challenge Activities, to the programs receiving funding. The stated purpose of Part E is to provide initiatives for States participating in the Federal Formula Grants Program to develop, adopt, and improve policies and programs in one or more of ten specified activity areas. These grants are funded solely with federal dollars.

II. PROGRAM PROCEDURES

The Division works closely with the Alaska Juvenile Justice Advisory Committee to determine which of the ten program areas will be funded each year. Current grant area is services for [female offenders] **alternatives to school suspension programs**.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Present grants are for **alternatives to school suspension programs** [wilderness and other educational/skill-building activities for female juvenile offenders].

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private non-profit corporation, if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under this program are specified by grant regulations 7 AAC [50]53.931 - .999 and 7 AAC 78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC [50]53, 7 AAC 78, and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC [50]53.931-.999, and 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC [50]53.931 - .999, and 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The recipient must be a non-profit organization or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

No match is required.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen working days after the close of each quarter and a final expenditure report within 45 days of the last day of the grant year.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review.
- Determine if recommendations in the site review are being implemented.

Modified 5/02

Enforcing Underage Drinking Laws Program

Department of Health and Social Services – Program 40

I. PROGRAM OBJECTIVES

Alaska received \$360,000 from the federal Office of Juvenile Justice and Delinquency Prevention (OJJDP) in FY99 for a new program then known as the Combating Underage Drinking program. In the following federal fiscal year, the program name was changed to the Enforcing Underage Drinking Laws program (EUDL). The purpose of the program is to reduce the frequency of underage drinking through the combined use of existing state and local resources and the use of coordinated mechanisms for enforcement as well as prevention and intervention.

II. PROGRAM PROCEDURES

Funding may be made available for either enforcement or for prevention activities. Examples of eligible services include: (1) police enforcement efforts of underage drinking laws, (2) community work service monitoring, (3) alcohol use prevention training in schools, (4) structured youth activity programs.

These grants are open to all Alaskan communities and eligible applicants as outlined in 7 ACC 78.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Applications are accepted for both enforcement and prevention projects.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private non-profit corporation, if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under this program are specified by grant regulations 7 AAC [50]53.931 - .999 and 7 AAC 78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC [50]53, 7 AAC 78, and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC [50]53.931-.999, and 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC [50]53.931 - .999, and 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The recipient must be a non-profit organization or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

No match is required.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen working days after the close of each quarter and a final expenditure report within 45 days of the last day of the grant year.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual

revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02

Federal Formula Grant

Department of Health and Social Services – Program 41

I. PROGRAM OBJECTIVES

The Division of Juvenile Justice receives and administers a Federal Formula Grant through the Juvenile Justice and Delinquency Prevention Act of 1974 (JJDP Act). Federal Formula Grant funds are utilized to support a variety of grant programs that assist the State in maintaining compliance with the core requirements of the JJDP Act, as amended. Money from this source funds three types of grants in the juvenile justice area: Indian Pass-Through grants, Delinquency Prevention [/Intervention] grants, and Non-Secure Attendant **Care** Shelter [Care] grants. These grants and their target populations/geographical areas served are described in order below. These grants are funded solely with federal dollars.

II. PROGRAM PROCEDURES

Indian Pass-Through Grants

The 1988 reauthorization of the JJDP Act added a new requirement that each state pass through a portion of its federal formula grant to Indian Tribal entities having "law enforcement functions." In the JJDP Act, "Indian Tribe" refers to both federally recognized Indian tribes and Alaska Native organizations. Both the amended JJDP Act and federal regulations outline the specific funding. The proportion of pass-through funds to be made available to eligible Indian Tribes is based on the proportion of the state youth population under age 18 that resides in the geographic areas where Indian tribes perform law enforcement functions.

The department, in its commitment to carrying out the intent of the amendment, submitted a proposed plan that was approved in 1991. The plan considers for pass-through funding all Native organizations that provide Village Public Safety Officer services or tribal police services on reservation lands. To be eligible, an Alaska Native organization must agree to attempt to comply with the deinstitutionalization, separation and jail removal mandates of the JJDP Act. The Alaska Native organizations must also identify the juvenile justice needs to be served by the pass-through funds. There is a great deal of latitude allowed in how the funds are expended.

Delinquency Prevention[/Intervention] Grants

Prevention programs are defined broadly to include primary, secondary or tertiary prevention. [Intervention programs are to reduce recidivism among youth already involved in the juvenile justice system.] These grants are open to all Alaskan communities.

There is a broad base array of [intervention] services funded through these grants. Examples include: (1) employment and training for high-risk youth (2) anti-violence presentations to schools and communities by a youth theater troupe; (3) after-school activities and tutoring for high-risk youth; (4) school-based mentoring; (5) outreach, crisis intervention and support for runaways and their families; (6) alternatives to suspension; **and** (7) [electronic monitoring and family support as an alternative to detention for pre-adjudicated youth or as an intensive supervision aid for adjudicated youth (8) victim-offender mediation; and (9)] life skills classes combined with family support and crisis intervention for youth involved in the juvenile justice system.

Non-Secure Attendant Shelter Care Grants

In 1980, Congress amended the JJDP Act to mandate the removal of children from adult jails for states receiving federal funding under the Act. Upon receipt of federal funds, the Division of Juvenile Justice funds grants for Non-Secure Attendant Care Shelters through non-profit organizations or political subdivisions meeting the requirements of 7 AAC 78.030. These [Non-Secure Attendant Shelter] grants pay for staff and facilities for youth that have been arrested but do not require secure detention. This service offers an alternative to incarceration until a parent or legal guardian can be located. Allocations are made to communities according to the service demand in each area. Beginning in FY2000 these grants were awarded using the alternate method for solicitation, 7AAC78.095(b)(1).

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

This program funds a broad range of **juvenile justice** [delinquency prevention] services for youth.

Suggested Audit Procedures

Review:

- Contract or final Notification of Grant Award (NGA) including all conditions;
- Grant/Contract revisions and related transmittal letters;
- Licenses, certifications, approvals, status of private non-profit corporation, if applicable;
- Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or disallowed under this program are specified by grant regulations 7 AAC [50]53.931 - .999 and 7 AAC 78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC [50]53, 7 AAC 78, and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC [50]53.931-.999, and 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC [50]53.931 - .999, and 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The recipient must be a non-profit organization or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

No match is required.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen working days after the close of each quarter and a final expenditure report within 45 days of the last day of the grant year.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02

Community Juvenile Justice Program
[Governor's Conference on Youth and Justice]
Department of Health and Social Services – Program 42

I. PROGRAM OBJECTIVES

The primary purpose of this program is to address the recommendations of the Governor's Conference on Youth and Justice (GCYJ) report (1996). These recommendations were derived from the year long GCYJ meeting process from November 1995 – October 1996. This interdepartmental effort addressed youth and justice needs in three primary areas – prevention, youth at risk, and juvenile delinquency – and developed 106 recommendations to help meet the needs of Alaska's parents, children, and youth.

II. PROGRAM PROCEDURES

Operating on a minimum annual grant and operating budget (\$140,000 GF), the Community Justice coordinator draws on the CGYJ recommendations to help develop community-based projects consistent with the goals of the GCYJ recommendations. RFP notice is given annually at the end of a calendar year. Information is also provided through contact with grantee non-profits, Alaska Native and tribal organizations, and all juvenile justice personnel and through public presentations by the Community Justice coordinator. Projects are submitted by communities expressing interest. Project funding is generally limited to \$10,000 or less.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Present [and pending] grants (FY02[0]) include [(1) community court support;] **(1)[(2)] youth court support; (2) [(3)] parental and family prevention program development; (3)[(4)] after school and youth employment activities; (4)[(5)] teen center support and development; (5)[(6)] mentoring program support; (6)[(7)] mediation program development; and (7) delinquency and substance abuse prevention program support.** [(8) youth leadership development; (9) substance abuse research; (10) community justice system development; (11) alternative school support; and (12) anti-shoplifting program support.]

Programs addressing one or more of the GCYJ recommendations are eligible to

apply. All grantees must provide a 150% cash or in-kind match for their project.

Suggested Audit Procedures

Review:

- Contract or final Notification of Grant Award (NGA) including all conditions;
- Grant/Contract revisions and related transmittal letters;
- Licenses, certifications, approvals, status of private non-profit corporation, if applicable;
- Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under this program are specified by grant regulations 7 AAC [50]53.931 - .999 and 7 AAC 78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC [50]53, 7 AAC 78, and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC [50]53.931-.999, and 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC [50]53.931 - .999, and 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The recipient must be a non-profit organization or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

Grant recipients must provide a 150% cash or in-kind service match for funds received. All projects must be derived from the community, show collaborative efforts, be non-duplicative of other community efforts and be consistent with GCYJ recommendations.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen working days after the close of each quarter and a final expenditure report within 45 days of the last day of the grant year.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02

Juvenile Accountability Incentive Block Grants (JAIBG)

Department of Health and Social Services – Program 43

I. PROGRAM OBJECTIVES

The JAIBG program emphasizes the promotion of accountability within the juvenile justice system. Community-based programs such as restitution, community work service, electronic monitoring, and youth courts are examples of accountability-based sanctions for juvenile offenders. The FY [2000] **2002** request for proposal (RFP) stated that the goal of JAIBG was to “engage communities in the process of ensuring that when an offense occurs, a juvenile is held accountable”. Most current community grantees work with the Division of Juvenile Justice providing services for youth who are the subject of criminal referrals, though a number of grantees have coordinated accountability-based services through State of Alaska District Courts, local school districts, and tribal governments.

II. PROGRAM PROCEDURES

Public Law 105-119 appropriated \$250,000,000 for a [new] Juvenile Accountability Incentive Block Grants (JAIBG) program described in Title III of H.R. 3, as passed by the House of Representatives on May 8, 1997. Eligibility for these grants is based on certification by the Governor that the state is actively considering, or will consider within one year from the date of certification, legislation, policies, or practices that, if enacted, would qualify the state for a grant under section 1802 of the H.R. 3.

Alaska’s annual share of the JAIBG appropriation is [\$1,605,800] **\$1,618,100**. For FY [2000]**2002**, a total of [approximately \$700,000] **approximately \$630,083** was made available for community-based programs.

JAIBG specifications allow funding for services for youth aged 10-18 years and call for the identification of a behavior or offense that serves as the initiating event triggering a need for services. Funding is awarded based on a competitive solicitation process and is available to those entities meeting the requirements of 7 AAC 78.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Services must be accountability-based for youth between the ages of 10 and 18 years of age.

Suggested Audit Procedures

Review:

- Contract or final Notification of Grant Award (NGA) including all conditions;
- Grant/Contract revisions and related transmittal letters;
- Licenses, certifications, approvals, status of private non-profit corporation, if applicable;
- Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or disallowed under this program are specified by grant regulations 7 AAC [50]53.931 - .999 and 7 AAC 78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC [50]53, 7 AAC 78, and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC [50]53.931-.999, and 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC [50]53.931 - .999, and 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The recipient must be a non-profit organization or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

10% of the total program cost, made up of the federal award amount and the cash match.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen working days after the close of each quarter and a final expenditure report within 45 days of the last day of the grant year. Also, a facility report is required to be submitted within 10 working days after the last day of each month.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02

Title V Local Delinquency Prevention Grants

Department of Health and Social Services – Program 44

I. PROGRAM OBJECTIVES

The 1992 reauthorization of the Juvenile Justice and Delinquency Prevention Act of 1974 (JJDP Act) added Sections 501-506 regarding a new program to receive funding, known as Title V - “Incentive Grants for Local Delinquency Prevention Programs Act”. These grants afford states the opportunity to support delinquency prevention and early intervention programs in communities that are in compliance with the core requirements of the JJDP Act. These grants are funded solely with federal dollars.

II. PROGRAM PROCEDURES

These grants are funded solely with federal dollars and are available to local city and borough governments or to Indian Tribes that provide law enforcement functions and are recognized by the Secretary of the Interior. Applications are required to have a three-year delinquency prevention plan and a local prevention policy board for funding.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

A range of programs may be funded under this program, as long as the objectives fit into the applicant’s three-year plan. Funding period may not exceed 36 months.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private non-profit corporation, if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or disallowed under this program are specified by grant regulations 7 AAC [50]53.931 - .999 and 7 AAC 78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC [50]53, 7 AAC 78, and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC [50]53.931-.999, and 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC [50]53.931 - .999, and 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The recipient must be a local city or borough government or Indian tribe that provides law enforcement functions and is recognized by the Secretary of the Interior (see page 1, section II).

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

There is a 50% match requirement, which may be either cash or in-kind.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen working days after the close of each quarter and a final expenditure report within 45 days of the last day of the grant year.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02

**Medicaid Services
Southeast Dental Access Grant
Department of Health and Social Services – Program 45**

I. PROGRAM OBJECTIVES

To improve oral health outcomes for low-income children living in Southeast Alaska

II. PROGRAM PROCEDURES

Public funds are appropriated annually to the Department of Health and Social Services, Division of Public Health, Medicaid Services by the state Legislature. Appropriated funds are distributed by a designated grant to health organizations to support public health services within a specified geographic area.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED

Compliance Requirements

Funds are used to supplement travel cost for a contract pediatric dentist to provide dental services to children who are enrolled or eligible for Denali KidCare/Medicaid health services, living in Southeast Alaska.

Suggested Audit Procedure

Review of travel reimbursement requests and trip reports

B. ELIGIBILITY

Compliance Requirement

The auditor is not expected to verify eligibility

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

There are no matching or level of effort requirements

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than thirty days after the close of each quarter or as specified in the grant/contract.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- that reported revenues and expenditures agree with the agency's general ledger; and
- that expenditures are within the budget limits or contract provisions.

Compliance Requirements

Agency Audited Financial Statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

New 5/01

**Medicaid Services
Oral Health Care Access for Children
Department of Health and Social Services – Program 46**

I. PROGRAM OBJECTIVES

The purpose of this grant is to integrate oral health care into the Central Kenai Peninsula health care system for children on Medicaid by a) improving access to oral health care and b) engaging health care providers, social service providers, the education system and others in a community-wide effort to improve the oral health status of low-income children.

II. PROGRAM PROCEDURES

Public funds are appropriated annually to the Department of Health and Social services, Division of Public Health, Medicaid Services by the state Legislature. Appropriated funds are distributed by a designated grant to health organizations, borough governments and health providers to support public health services with a specified geographic area.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED

Compliance Requirements

Funds are used personnel services, travel, facility expense, supplies and other direct expenses to conduct a pilot project to address access problems for children requiring dental health services in the Kenai Peninsula area. Funds will support the following activities:

1. Complete a community needs assessment.
2. Develop a comprehensive work plan to implement strategies set out in the assessment report.
3. Facilitate structured assistance to dentists in successfully integrating new Medicaid patients into their practices.
4. Implement two additional strategies to link children on Medicaid with oral health care services.
5. Represent the needs of Medicaid recipients related to oral health care access in other community planning efforts.

Suggested Audit Procedures

Review of grant financial statements and quarterly expenditure reports.

B. ELIGIBILITY

Compliance Requirements

The auditor is not expected to verify eligibility.

C. MATCHING LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirements

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirements

1. Submission of a detailed work plan.
2. Completion of project tasks listed in the work plan.
3. Development of a program of structured assistance to families and dentists to increase dental care.
4. Implementation of at least two additional strategies to improve status of dental health care.
5. Increase in the number of children who have received oral health care services in the area.

Suggested Audit Procedures

- Review of work plan and final grant reports.

E. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than thirty days after the close of each quarter or as specified in the grant/contract.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirements

Agency Audited Financial Statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

F. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Deleted 5/02

Medicaid Services
[FY2001] Medicaid Health Baby Grant
Department of Health and Social Services – Program 47

I. PROGRAM OBJECTIVES

The purpose of this grant is to improve birth outcomes and the health of the mother and child by addressing health and social issues related to pregnancy and parenting. Clients eligible for services under this grant (a) have a gestation no greater than 32 weeks (b) are under 21 at the time of conception and (c) live within the boundaries of the Municipality of Anchorage.

II. PROGRAM PROCEDURES

Public funds are appropriated annually to the Department of Health and Social Services, Division of Public Health, Medicaid Services [Unit] by the state legislature. Appropriated funds are distributed by a designated grant to borough governments to support specific services within a specified geographic area.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. SERVICES ALLOWED

Compliance Requirements

Funds are used for salaries and benefits for public health nurses and family service aides to perform the following:

1. Outreach to eligible clients, referral sources and public education
2. Pre-natal and post-partum (up to 60 days after delivery) case-management services provided by public health nurses, including visits at least monthly during the prenatal period and twice before the end of the month including the clients 60th day post-partum at least
3. Development of an individual care plan
4. Referrals to providers as required

Suggested Audit Procedures

Review of grant financial statements and written quarterly expenditure reports.

B. ELIGIBILITY

Compliance Requirements

The auditor is not expected to verify eligibility.

C. MATCHING LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirements

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

1. Monthly reports about Healthy Baby services to include: # of client outreach calls/contacts, # of clients personally reached, # of providers/agencies contacted, public education activities, case load data including the number of clients carried at the beginning and end of the month and the number enrolled and discharged from the program, referral information, birth outcome information.
2. Quarterly Reports to include: client outreach data, provider outreach and public education data, a summary of the responses to the customer satisfaction survey, description of activities to accomplish program goals.

Suggested Audit Procedures

Confirm if such reports are being filed.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by Medicaid Services unit during regular meetings regarding this grant.

Suggested Audit Procedures

Review of monthly and quarterly reports.

F. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than thirty days after the close of each quarter or as specified in the grant/contract.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirements

Agency Audited Financial Statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual

revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

G. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02

Breast and Cervical Health Check Program

Department of Health and Social Services – Program 48

I. PROGRAM OBJECTIVES

The **outreach component** objective [of this program] **for the Breast & Cervical Health Check Program** is to provide community outreach **regarding breast and cervical cancer screening** to women 18 – 64 years of age with emphasis on [40] **women who are: of racial or ethnic minority; are aged 50 – 64; are low income; and/or otherwise medically underserved.** [group for pap smears and mammograms.]

II. PROGRAM PROCEDURES

Funds are appropriated for grants to nonprofit corporation [or political entities] **or medical providers** to support this type of service. It is expected that the grantee will have additional revenue sources in addition to the state grant.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Grantees providing BCHC outreach services are funded from multiple sources. Expenses are related to staff salaries and benefits, **facilities**, [building maintenance (utilities)], outreach, supplies, training and transportation. [for home visits to clients.] Funds are to be used in the above categories as identified in the approved budget and special conditions.

Suggested Audit Procedures

Review:

- a) Contract or final Notification of Grant Award (NGA) including all conditions;
- b) Grant/contract revisions and related transmittal letters;
- c) Licenses, certifications, approvals, status of private nonprofit corporation if applicable;
- d) Budget documents including final revised budget and budget narrative; and
- e) Test financial and related records and determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirements

Costs allowed or unallowed under this program are determined by 7 AAC78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of cost per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).
- [Determine whether match was from non-federal source of funds.]

B. ELIGIBILITY

Compliance Requirement

The auditor is not expected to verify eligibility.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than thirty days after the close of each quarter or as specified in the grant/contract.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirements

Agency Audited Financial Statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02

Alaska Continuity of Services (Birth to Five)

Department of Health and Social Services – Program 49

I. PROGRAM OBJECTIVES

The overall goal of Alaska Continuity of Services (birth to five) Project is to identify and promote quality improvements that will address transition and continuity of service, as well as strengthen the early childhood service system infrastructure. This special project is a component of the Early Intervention Enhancement and Improvement Opportunity (EIEIO). EIEIO, a special time-limited financial support under Part C of the Individuals with Disabilities Education Act (IDEA) is designed to enhance Alaska's capacity to provide quality early intervention services to children ages 0 – 3 and to expand and improve existing [e]Early [i]ntervention / **Infant Learning Program (EI/ILP)** services.

Objectives are:

- Identify interagency teams in Alaska that are developing and/or implementing models of transition and service continuity for children birth to five years of age with disabilities;
- Promote quality models and or strategies that support interagency transition and service continuity for children birth to five years of age with disabilities; and
- Enhance available options for integrated services for children birth to five years of age with disabilities.

II. PROGRAM PROCEDURES

Federal Part C monies that are appropriated directly to the Department of Health and Social Services from the US Department of Education are used to fund these projects. These funds are awarded as grants to nonprofit corporations, school districts or regional education attendance areas that are also funded EI/ILP grantees.

In Alaska, until age three, children with developmental delays/disabilities receive services from regional Early Intervention / Infant Learning Programs (EI/ILPs). EI/ILPs provide family centered home visiting services including medical, developmental evaluations and individualized services for infants and toddlers, ages birth to three years of age, who experience a developmental disability/delay or who are at risk for such delays and their families. EI/ILP staff begin working on program transition with families 6 months prior to the child leaving EI/ILP services and frequently encounter obstacles and service inconsistencies with

receiving agencies. At age three, most children begin pre-school or Head Start and may become eligible for special education services through the Department of Education and Early Development (DEED). For children and their parents accustomed to home-based services (i.e. EI/ILP), this transition to a school/classroom program can be difficult. Without teamwork and effective planning among all community agencies involved, (EI/ILP, school districts, Head Start, pre-schools, child care, public health etc.) it is impossible to insure smooth continuous services for young special needs children.

In order to meet the need for a timely, seamless, integrated and family centered service system for children ages birth to five an opportunity for community based demonstration project is made available. Central to addressing this need is the desire to support communities and inter-agency groups building community systems of service. This is a complex process requiring commitment to the underlying principles of family centered, culturally competent, community-based, and coordinated service.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Grant funds may be used for staff salaries, travel, supplies, equipment, facility and administrative costs of the program necessary to provide services to Part C eligible children and/or enhance the infrastructure to do so.

Suggested Audit Procedures

- Review contract or final Notification of Grant Award (NGA) including all conditions;
- Review grant/contract revisions and related transmittal;
- Review licenses, certifications, approvals, status of private nonprofit corporation if applicable; and
- Review budget documents including final revised budget and budget narrative.

Compliance Requirements

Costs allowed or unallowed under this program are determined by 7 AAC 23, 7 AAC 78 and 34CFR303 as well as contract or budget documents and special conditions. Additionally, no more than 25% shall be taken for administrative cost associated with the program. Charges to clients must meet the guidelines of 7 AAC 80.

Suggested Audit Procedures

- Review Infant Learning Program (ILP) regulations 7 AAC 23 and statute AS 47.20;
- Review Department of Health and Social Services fee for service regulations 7 AAC 80;
- Review Department of Health and Social Services grant regulations 7 AAC 78, and budget documents;
- Review US Department of Education **Part C regulations 34CFR303**;
- [Part C regulations 34CFR303;]
- Test financial and related records to determine the appropriateness of cost per 7 AAC 78, and 7 AAC 23;
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1) and 7 AAC 23; and
- Review administrative costs to determine compliance.

Compliance Requirements

The Infant Learning Program must operate twelve months a year, or year round. Fees for service are allowable as are Medicaid and third party reimbursement, which are considered grant income. Additionally, client records are to be kept confidential.

Suggested Audit Procedures

- Determine if the program operates year round;
- Review system of client records to ensure compliance with confidentiality; and
- Review 7 AAC 80

B. ELIGIBILITY

The auditor is not expected to perform test for client eligibility. The agency must be a nonprofit or political subdivision meeting the requirements of 7 AAC 78.030.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirements

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedures

- Review audited financial statements to ensure proper presentation.

Compliance Requirement

The agency must submit quarterly activity and expenditure reports and statistics no later than thirty days after the close of each quarter or as specified in the grant/contract.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger;
- That expenditures are within the budget limits or contract provisions; and
- Review financial statements for compliance with above.

Compliance Requirements

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed cost. The Part C budget and expenditures must be accounted for in a separate column on the expenditure report.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02

Title IV-E Federal Pass-Through Grant Department of Health and Social Services - Program 50

I. PROGRAM OBJECTIVES

The primary objective of these programs is to allow the Division to pass through Title IV-E funds to potential grantees to allow them the opportunity to provide a higher level of foster care related services to IV-E eligible children.

II. PROGRAM PROCEDURES

Funds provided by the grantee are passed through the Division of Family and Youth Services. Funding is based on IV-E eligible foster children. IV-E reimbursements are based on training or administrative support. IV-E reimbursement under training will be paid at 75% divided by the percentage of children in foster care. Administrative reimbursement is based on 50% divided by the percentage of children in foster care.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Funds under this program are utilized for the purpose of supporting tribal organizations in the interest of the Alaska Native Children, in meeting the policy goals of the Indian Child Welfare Act of 1987 (ICWA). This also assures compliance with the Adoption and Safe Families Act.

Suggested Audit Procedures

Review:

- b) contract or final Notification of Grant Award (NGA) including all conditions;
- c) grant/contract revisions and related transmittal letters;
- d) licenses, certifications, approvals, status of private non-profit corporation, if applicable;
- e) budget documents including final revised budget and budget narrative.

Test financial and related records and determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirements

Costs allowed under this program are determined by grant regulations, 7 AAC 78, 2 AAC 45, and HB 375 as well as the terms and provisions of the grant or contract, including budget documents, special conditions, and IV-E agreements.

Suggested Audit Procedures

- Review grant/contract and related budget documents in conjunction with the Department of Health and Social Services' grant regulations 7 AAC 78.
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78.
- Determine whether expenditures are within the budget limits prescribed by the notification of grant award.
- Review and process time employee time studies to determine the correct percentages of training or administrative.

B. ELIGIBILITY

Compliance Requirement

Must have an approved Title IV-B Plan with federal Region X. Must have funds that can be matched with the Title IV-E, and Tribe or Tribal Organizations currently provides services to children in foster care or at risk of foster care.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

None, unless specified in the appropriate legislation or grant/contract documents.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity, expenditure reports, and completed time studies no later than fifteen days after the close of each quarter, or as specified in the grant/contract documents.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- Those expenditures are within the budget limits or contract provisions.

Compliance Requirements

Agency Audited Financial Statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State.
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

New 5/01

Human Services Community Matching Grants

Department of Health and Social Services – Program 51

I. PROGRAM OBJECTIVES

Each grantee will meet the goal of passing state funds through to support Human Social Services grants to prevent or alleviate serious mental or physical hardship.

II. PROGRAM PROCEDURES

In 1992, the legislature gave statutory structure to a grant program formerly called: “Social Services Block Grants,” and named it “Human Services Community Matching Grants.” The statutory program was constructed in such a manner that only the Municipality of Anchorage and Fairbanks qualifies for the grants.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

A range of programs may be funded under this program, as long as the objective fits into “essential human services” and “services” have the meaning given “social services” in AS 47.75.060 except that they include only service whose unavailability would subject persons needing the service to serious mental or physical hardship.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private non-profit corporation, if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or disallowed under this program are specified by grant regulations 7 AAC [50]53.931 - .999 and 7 AAC 78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC [50]53, 7 AAC 78, and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC [50]53.931-.999, and 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC [50]53.931 - .999, and 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The recipient must be a local city or borough government or Indian tribe that provides law enforcement functions and is recognized by the Secretary of the Interior (see page 1, section II).

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

There is a 30% match requirement, which must be cash.

D. REPORTING REQUIREMENTS

Compliance Requirements

The agency must submit quarterly activity and expenditure reports no later than fifteen working days after the close of each quarter and a final expenditure report within 45 days of the last day of the grant year. Also, a facility report is required to be submitted within 10 working days after the last day of each month.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirements

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02

Social Services BRU

Department of Health and Social Services – Program 52

I. PROGRAM OBJECTIVES

The purpose of the Social Services BRU's is to provide services through the grant process to two tribal organizations. Services under this program consist with home visits to assist families in meeting their treatment goals, locate resources, evaluate the family situation, assess the risk of the families, facilitate communication between relevant resources to ensure the child and /or family received the assistance and resources needed. This includes short-term emergency placement and a drug and alcohol safety bear program.

II. PROGRAM PROCEDURES

These BRU components were established and approved by legislation in FY85 for the provision of social services. Only Kawerak, Inc. and Central Council of Tlingit and Haida are eligible to apply.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Services provide case planning and case management services for child protection referrals received from the Division of Family and Youth Services. Case workers will participate in multi-disciplinary case staff meetings and reviews hearings necessary to move their clients toward case closure. Kawerak will also work to meet emergency, short and long-term relative or foster home placements in their area.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private non-profit corporation, if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or disallowed under this program are specified by grant regulations 7 AAC [50]53.931 - .999 and 7 AAC 78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC [50]53, 7 AAC 78, and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC [50]53.931-.999, and 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC [50]53.931 - .999, and 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The BRU's have been designated to Kawerak, Inc. and Central Council of Tlingit and Haida.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

There is no required match.

D. REPORTING REQUIREMENTS

Compliance Requirements

The agency must submit quarterly activity and expenditure reports no later than fifteen working days after the close of each quarter and a final expenditure report within 45 days of the last day of the grant year. A facility report is also required to be submitted within 10 working days after the last day of each month.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and

- That expenditures are within the budget limits or contract provisions.

Compliance Requirements

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02

Youth Independent Living Task Force

Department of Health and Social Services - Program 53

I. PROGRAM OBJECTIVES

The program has awarded one Youth Independent Living Task Force grant to provide services in each of the following eight communities: Anchorage, Fairbanks, Juneau, Mat-Su, Bethel, and Barrow. These communities were selected on the basis of their high populations of foster youth and young people formerly in foster care ages 14 through 21.

The Youth Independent Living Task Force will prioritize needs for the community in a strategic plan. This plan will guide the Division of Family and Youth Services when appropriating funds for independent living projects in the community. Agencies responding to future Requests for Proposals for independent living programs from these communities will be asked to show how the proposed program meets needs and specified gaps identified by their community Youth Independent Living Task Force.

The Community Youth Independent Living Task Forces in each funded community will be responsible in the first fiscal year (ending June 30, 2001) to:

1. Meet at least monthly to focus on the needs of youth transitioning from foster care into independent living;
2. Actively recruit youth or young adults aged 14 through 21 who are current or former foster youth into the membership;
3. Actively recruit agencies and individuals that represent the targeted population and/or provide independent living services into the membership;
4. Develop a comprehensive community independent living resource list;
5. Conduct a comprehensive community independent living needs assessment;
6. Develop a Community Independent Living Strategic Plan to develop new resources and enhance existing resources;
7. Increase community awareness of the issues surrounding youth transitioning into independent living;
8. Send two adult and two youth delegates to a statewide conference to be held in Anchorage in the Spring of 2001;
9. Serve as a centralized contact point for independent living program and activity resources and referral; and
10. Act as a liaison between the community and the Division of Youth and Family Services regarding independent living issues.

II. PROGRAM PROCEDURES

Public funds are appropriated annually to the Department of Health and Social Services, Division of Family and Youth Services (DFYS) by the State Legislature. The funds are administered by DFYS and awarded to community nonprofit organizations on a regional basis through a competitive grant process.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Funds under this program are utilized for the organization and collaboration of the Youth Independent Living Task Force. Funds are also allocated for travel of Task Force members to an annual conference in the summer.

Suggested Audit Procedures

Review:

1. contract or final Notification of Grant Award (NGA) including all conditions;
2. grant/contract revisions and related transmittal letters;
3. licenses, certifications, approvals, status of private non-profit corporation, if applicable;
4. budget documents including final revised budget and budget narrative.
5. Test financial and related records and determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirements

Costs allowed under this program are determined by grant regulations, 7 AAC 78, 2 AAC 45, as well as the terms and provisions of the grant or contract, including budget documents and special conditions.

Suggested Audit Procedures

- Review grant/contract and related budget documents in conjunction with the Department of Health and Social Services' grant regulations 7 AAC 78.
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78.
- Determine whether expenditures are within the budget limits prescribed by the notification of grant award.

B. ELIGIBILITY

Compliance Requirement

A nonprofit corporation, a state agency, including the University of Alaska or a political subdivision of the State of Alaska may apply for a grant if they currently serve or propose to serve the areas identified in the RFP.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

A minimum 50% match of non-federal funds. In-kind is acceptable.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen days after the close of each quarter, or as specified in the grant/contract documents.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirements

Agency Audited Financial Statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State.
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

New 5/01

Dual Track Pilot Project

Department of Health and Social Services – Program 54

I. PROGRAM OBJECTIVES

Under State Statute, the Department is mandated to investigating every legitimate report of harm made on a child. The Dual Track Pilot Project established a grant program in the Matanuska-Susitna Valley, a referral process by which the Division of Family and Youth Services referred low-risk “priority 3” reports of harm to the grantee for assessment. The division conducts an initial assessment following receipt of a report of harm and, if considered a low-risk referral, the Division refers the family to the grantee for assessment and services.

II. PROGRAM PROCEDURES

The above grant is funded from State General Fund monies. The funds are administered by DFYS and awarded to community nonprofit organizations. However, Dual Track is a pilot project and is a single source grant.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Funds under this program are used to assist in developing a modified approach for those families in the Mat-Su Valley where a low-risk priority 3 report of harm has been made. It is hoped that families will feel less threatened by a community-based agency offering an “assessment” rather than an “investigation” and thus more receptive to intervention.

Suggested Audit Procedures

Review:

1. Notification of Grant Award (NGA) including all conditions;
2. grant revisions and related transmittal letters;
3. licenses, certifications, approvals, status of private non-profit corporation, if applicable; and
4. budget documents including final revised budget and budget narrative.

Test financial and related records and determine that funds expended were for purposes specified in the grant.

Compliance Requirements

Costs allowed under this program are determined by Public Law 104-235, the Child Abuse Prevention and Treatment Act amendment, grant regulations, 7 AAC 78, - 2 AAC 45, as well as the terms and provisions of the grant, including budget documents and special conditions.

Suggested Audit Procedures

- Review grant and related budget documents in conjunction with the Department of Health and Social Services grant regulations (7 AAC 78).
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78.
- Determine whether expenditures are within the budget limits prescribed by the notification of grant award.

B. ELIGIBILITY

Compliance Requirements

Eligible applicants include private nonprofit corporations, Indian Reorganization Act and traditional tribal councils, city or borough governments, municipalities, schools, regional Native health corporations, other political subdivisions of the state, or a combination of these entities.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certification, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

A 15% cash or inkind match is required under this grant.

D. REPORTING REQUIREMENTS

Compliance Requirements

The agency must submit quarterly activity and expenditure reports no later than fifteen days after the close of each quarter, or as specified in the grant documents.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reports revenues and expenditures agree with the agency's general ledger; and
- Those expenditures are within the budget limits or contract provisions.

Compliance Requirements

Agency Audited Financial Statements must present a statement of revenue and expenditures for each state grant. Such statements must show, for each state fiscal grant year, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirements

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state.
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirements

The agency must act upon any recommendation made during program site review.

Suggested Audit Procedures

- Obtain copy of program site review;
- Determine if recommendations in the site review are being implemented.

New 5/01

Rural Alaska Juvenile Justice Program

Department of Health and Social Services – Program 55

I. PROGRAM OBJECTIVES

The Division of Juvenile Justice has received \$1,300,000 from the federal Office of Juvenile Justice and Delinquency Prevention (OJJDP) for the Rural Alaska Juvenile Justice Program grants. This pilot program will provide five rural communities with grants to fund a Community Justice Associate (CJA) position in each community in order to implement restorative justice with juvenile offenders in rural Alaska. DJJ will provide extensive technical assistance and training to CJAs to assist the program's success.

II. PROGRAM PROCEDURES

Through the process of an RFP and an additional alternative solicitation, **four** [three] communities have been approved for funding. [and two additional communities have submitted proposals for review.] **At least one other interested and qualified rural community is being sought for participation in FY 03. In FY 02, four grantees were each rewarded between \$60,000-\$70,500.** [The initial grant funding for FY 2001 is \$35,000 per community.] It is anticipated that [the same] five communities will receive [continued] funding [of \$60,000 per year] for [FY 2002 and] FY 2003.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Applications are accepted only from rural communities for restorative justice activities. The community in which the applicant is located must have a population less than 6,500 and cannot be located in the same community as a juvenile probation office or be located within 50 miles by road of a juvenile probation office. The intent of the grant is to hire a Community Justice Associate to provide prevention, intervention, supervision and aftercare services for delinquent youth.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;

2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private non-profit corporation, if applicable;
4. Budget documents including final revised budget and budget narrative; and
5. **Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.**

Compliance Requirement

Costs allowed or unallowed under this program are specified by grant regulations 7 AAC [50]53.931 - .999 and 7 AAC 78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC [50]53, 7 AAC 78, and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC [50]53.931-.999, and 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC [50]53.931 - .999, and 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The recipient must be a non-profit organization or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

No match is required.

D. REPORTING REQUIREMENTS

Compliance Requirements

The agency must submit quarterly activity and expenditure reports no later than fifteen working days after the close of each quarter and a final expenditure report within 45 days of the last day of the grant year.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirements

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02

AKInfo

Department of Health and Social Services – Program 56

I. PROGRAM OBJECTIVES

The objective of AKInfo is to provide every Alaskan access to information and services needed to support individuals, families and communities.

II. PROGRAM PROCEDURES

In order to meet federal funding requirements of the Health Resources and Services Administration/Maternal, Child Health Bureau, the Part C of the Individuals with Disabilities Education Act, and the USDA WIC Program, to help Alaskan families locate providers of other needed health and social services, the Section of Maternal, Child and Family Health allocates funding for statewide toll-free information and referral (I&R) services. Funding is currently provided through a waived grant to the United Way of Anchorage – AKInfo for 24 hour per day, seven days per week (24/7) operated-assisted toll-free I&R services and for the maintenance of an Internet-based information and referral database of service providers statewide. Funding for this service comes from the HRSA/MCHB Block Grant, Part C of IDEA Grant, the USDA WIC Program Grant, a Robert Wood Johnson Foundation Grant and Denali KidCare.

Through AKInfo, anyone in Alaska with access to a phone or the Internet can obtain information on over 2000 health and social service providers in the state such as health care providers, food assistance programs, early intervention services, and shelters. At no cost to them, callers to the toll-free referral line can be telephonically transferred to service agencies in the database in order to obtain more information, register for programs or to make appointments.

AKInfo is a collaborative project that involves more than 15 other agencies statewide partnering in the effort to maintain 24/7 I&R services. The United Way of Anchorage coordinates this collaborative effort. The agency is responsible for the AKInfo database and is the developer and proprietor of the current database.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Funds must be expended for support of the 24/7 toll-free telephone referral line and in support of database maintenance.

Suggested Audit Procedures

Review:

- a) Contract or final Notification of Grant Award (NGA) including all conditions;
- b) Grant/contract revisions and related transmittal letters;
- c) Licenses, certifications, approvals, status of private nonprofit corporation if applicable;
- d) Budget documents including final revised budget and budget narrative; and
- e) Test financial and related records and determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirements

Costs allowed or unallowed under this program are determined by 7 AAC78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of cost per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

There are no eligibility requirements for this service.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than thirty days after the close of each quarter or as specified in the grant/contract.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;

- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirements

Agency Audited Financial Statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

There are no special tests or provisions.

Suggested Audit Procedures

None

New 5/02

Alaska Transition Training Initiative (ATTI)

Department of Health and Social Services – Program 57

I. PROGRAM OBJECTIVES

The objectives of this program are: to provide statewide training to promote collaboration and support among agencies and families involved in transition from Early Intervention / Infant Learning Programs (EI/ILP) to other programs at age three; and to assist agencies in developing effective transition models.

II. PROGRAM PROCEDURES

Public funds are transferred annually from the Department of Education and Early Development to the Department of Health and Social Services, Division of Public Health. These are federal funds from the US Department of Education. These funds have been awarded as a single-source waived grant to a nonprofit corporation, which has demonstrated the unique capability of providing the specific training workshops to meet the project objectives.

The grant activities include coordination and delivery of regional and statewide training workshops as specified in the annual grant application materials.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

ATTI general grant funds may be used for staff salaries, travel, supplies, equipment, facility and administrative cost of the program of training and technical assistance to Early Intervention/Infant Learning Programs (EI/ILP), Local School Districts and other community programs involved in the transition of children enrolled in EI/ILP to other programs at age three.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/contract revisions and related transmittal;
3. Licenses, certifications, approvals, status of private nonprofit corporation if applicable; and
4. Budget documents including final revised budget and budget narrative.

Compliance Requirements

Costs allowed or unallowed under this program are determined by 7 AAC 23, 7 AAC 78 and 34CFR303 as well as contract or budget documents and special conditions. Additionally, no more than 25% shall be taken for administrative cost associated with the program. Charges to clients must meet the guidelines of 7 AAC 80.

Suggested Audit Procedures

- Review Department of Health and Social Services grant regulations 7 AAC 78, and budget documents;
- Review US Department of Education Part C regulations 34CFR303;
- Test financial and related records to determine the appropriateness of cost per 7 AAC 78, and 7 AAC 23;
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1) and 7 AAC 23; and
- Review administrative costs to determine compliance.

Compliance Requirements

The ATTI project must deliver the training and technical assistance services outlined in the annual workplan and budget detail.

Suggested Audit Procedures

- Review training reports and evaluations;
- Review quarterly activity and fiscal reports

B. ELIGIBILITY

The auditor is not expected to perform test for client eligibility. The agency must be a nonprofit or political subdivision meeting the requirements of 7 AAC 78.030.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirements

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedures

- Review audited financial statements to ensure proper presentation.

Compliance Requirement

The agency must submit quarterly activity and expenditure reports and statistics no later than thirty days after the close of each quarter or as specified in the grant/contract.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger;
- That expenditures are within the budget limits or contract provisions; and
- Review financial statements for compliance with above.

Compliance Requirements

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed cost.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

None

Suggested Audit Procedures

- Obtain copy of program reports and evaluations; and
- Determine if planned activities are being implemented.

New 5/02

Support, Education, Advocacy and Leadership Program (SEAL)

Department of Health and Social Services – Program 58

I. PROGRAM OBJECTIVES

The objective of this program is to provide mental health support, education, advocacy and leadership opportunities for consumers and families throughout the state of Alaska.

II. PROGRAM PROCEDURES

Public funds are appropriated annually by the state Legislature to the Department of Health and Social Services and administered by the Division of Mental Health and Development Disabilities. The source of the funds may include federal, as well as Mental Health Trust Authority authorized funds (MHTAAR) and state general funds. Appropriated funds are distributed by a grant process to nonprofit agencies, to become the Support, Education, Advocacy and Leadership (SEAL) providers statewide, or for specific consumer run projects that provide limited specialized services. All funds granted under this program require that a 25% local match is available to support the program. This match can be in-kind, cash or a combination of both.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

The services provided under this program are available to all families and/or consumers involved with mental health services in the state of Alaska. Support, education, advocacy and leadership training services are provided to the families/consumers and public at no cost.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Status of private nonprofit corporation;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under this program are determined by grant regulations 7 AAC 78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Review DHSS Community Mental Health grant regulations 7 AAC 71;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 71, and 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 71; and 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The agency must be a nonprofit or a political subdivision as per AS 47.30.475(a).

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses, certifications and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

Grants shall be awarded in accordance with AS 47.30.550 (Cost Sharing Formula Limitations).

Suggested Audit Procedures

- Review AS 47.30.550, 7 AAC 71, 7 AAC 78 and grant documents;
- Test financial and related documents to ensure that matching funds are appropriate and meet the requirements of AS 47.30.550, 7 AAC 71, and 78; and
- Determine whether or not matching requirements meet the required level.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen days after the close of each quarter or as prescribed in the grant/contract provisions.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review and corrective action log; and
- Determine if recommendations in the site review are being implemented.

New 5/02

**Community Development Disability Program
Short Term Assistance and Referral (STAR)
Department of Health and Social Services - Program - 59**

I. PROGRAM OBJECTIVE

Through this program short-term assistance and referral (STAR) may be provided to individuals with developmental disabilities and their families. Prior to FY 02, STAR Programs had been operated by community agencies as Family Support Specialist Programs. Services are intended to be flexible and respond immediately to a variety of needs related to averting a crisis situation or overcoming obstacles to family stability such as preventing an out-of-home placement. STAR Programs are to maximize the individual's ability to function independently in a difficult situation by providing immediate but limited relief.

STAR services may include but are not limited to transportation or travel assistance, utility assistance, positive behavioral supports or training, emergency respite care, counseling, case management to secure other public benefits or natural supports available in the community, personal care, or chore services.

II. PROGRAM PROCEDURES

The Developmental Disabilities (DD) Section of the Division of Mental Health and Developmental Disabilities awards grants to nonprofit organizations statewide to provide STAR services as a type of Community DD Grant. Grantees that are awarded funds for STAR Programs must comply with DHSS requirements for the expenditure and reporting of the use of grant funds.

STAR Programs are to be administered as a separately identifiable program within an administering agency to provide time-limited (90 days or less) supports to people with DD and their families who may not have completed the formal DD Application or Waiting List process. However, to be eligible to receive services, an individual must be a person with DD defined by AS 47.80.900 as determined by a DD Regional Specialist.

Persons receiving STAR Services must reside in the geographical area specified in the Notice of Grant Award. Before a request for a STAR Service is approved, all other resources that may be available to the individual or family such as private insurance, Medicaid, Indian Health Services, military support services, must be pursued. There are no income restrictions for the program.

STAR Programs are expected to work closely with DD Regional Specialists and utilize a local advisory board to assist in developing guidelines and monitoring the use of funds. STAR Programs must conduct customer satisfaction surveys and participate in DMH/DD Quality Assurance Reviews.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Grant funds under this program are used to assist nonprofit agencies in their attempt to integrate developmentally disabled persons into normal patterns of everyday life by responding to a variety of needs related to averting a crisis situation or overcoming obstacles to family stability. . These funds are used to support personnel, travel, supplies, equipment, facility expense and other cost categories necessary to sustain services as identified in the approved grant budget, special conditions, and program services specifications.

Although there are no requirements for matching funds, STAR Programs must use a portion of the grants funds specified in the Notice of Grant Award to provide services such as transportation or travel assistance, utility assistance, positive behavioral supports or training, emergency respite care, counseling, case management to secure other public benefits or natural supports available in the community, personal care, or chore services. These funds may be referred to as discretionary funds by the grantees.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certifications, approvals status of private nonprofit corporation if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or disallowed under this program are determined by grant regulations 7 AAC 78 and approved budget documents and special conditions of the grants/contracts.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY REQUIREMENTS

Compliance Requirement

The grantee must be a nonprofit agency or political subdivision meeting the requirements of 7 AAC 78.030. The auditor is not expected to make tests to verify the eligibility of clients served.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses, certifications and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORTS AND/OR EARMARKING REQUIREMENT

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The grantee must submit for approval a quarterly expenditure report in order to be advanced funds for the next succeeding quarter. Grantee expenditure reports must present a Statement of Revenue and Expenditures by line item category for each grant period matched against an approval line item budget. Variances greater than the lesser of \$500 or 10% between budgeted and actual expenditures in each line item are not allowed. Ten percent of the final or fourth quarter advance of grant funds is withheld until the grantee submits for approval a final report at the end of the grant period for the total grant period.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency Audited Financial Statements must present a statement of revenue and expenditures of each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with the above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

NEW 5/02

Women's Comprehensive Care Improvement Project

Department of Health and Social Services – Program 60

I. PROGRAM OBJECTIVES

The project objectives are 1) to create a client-centered, risk-based, coordinated, comprehensive service system that supports a woman in her efforts to seek and/or maintain health and well-being; 2) enhance the community health center service “system responsiveness” for women; 3) increase Anchorage community partnerships and awareness of the Project’s goals and activities; and 4) collect data and information to a) determine the impact and effectiveness of trial changes and b) scope of on-going needs among reproductive age women for program planning and project replication purposes.

II. PROGRAM PROCEDURES

Federal funds are appropriated for this three-year grant directly to the State of Alaska, Section of Maternal, Child, and Family Health (MCFH) as the primary grantee. MCFH then grants funding to a local community health center, based in Anchorage, as a partner in meeting the goals and objectives of the grant. It is expected that both MCFH and the grantee will have supplementary revenue sources in addition to this federal grant.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Both MCFH and the grantee are funded through state (in-kind) and federal funding. Expenses are related to staff salaries and benefits, equipment, outreach, supplies, training and transportation. Funds are to be used in the above categories as identified in the approved budget and special conditions.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/contract revisions and related transmittal letters;
3. Licenses, certifications, and approvals;
4. Budget documents including final revised budget and budget narrative; and

5. Test financial and related records and determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirements

Costs allowed or unallowed under this program are determined by 7 AAC 78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of cost per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

There are no eligibility requirements for this grant.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The grantee must submit quarterly activity and expenditure reports no later than thirty days after the close of each quarter or as specified in the grant.

Suggested Audit Procedures

Confirm that:

- such reports are being filed in a timely manner;
- reported revenues and expenditures agree with the grantee's general ledger;
- expenditures are within the budget limits or contract provisions.

Compliance Requirements

Agency Audited Financial Statements must present a statement of revenue and expenditures for the grant award. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures, and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

Review audited financial statements for compliance with above.

Compliance Requirement

The grantee must show clearly on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The grantee must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

New 5/02